

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re:

BlockFi, Inc., *et al.*,¹

Wind-Down Debtors.

)
)
) Chapter 11
)
) Case No. 22-19361 (MBK)
)
) (Jointly Administered)
)
)

**SECOND INTERIM AND FINAL FEE APPLICATION OF DELOITTE TAX LLP
FOR COMPENSATION FOR SERVICES RENDERED AS
TAX ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR
THE PERIOD FROM MARCH 1, 2023 THROUGH OCTOBER 3, 2023**

Name of Applicant:

Deloitte Tax LLP

Authorized to Provide Professional Services as:

Tax Advisory Services Provider

Date of Retention:

Effective as of March 1, 2023

Period for which Compensation and Reimbursement is Sought:

March 1, 2023 through October 3, 2023

Total Amount of Fees Requested:

\$ 947,899.50

Amount of Expense Reimbursement Sought

\$ -

Total Amount of Fees and Expense:

\$ 947,899.50

This is an: ☐ Monthly ☐ Interim ☒ Final Application

¹ The Wind-Down Debtors in these Chapter 11 cases, along with the last four digits of each Wind-Down Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Wind-Down Debtors' service address is 100 Horizon Center Blvd., 1st and 2nd Floors, Hamilton, NJ 08691.

FEE SUMMARY

Second Interim Fee Application Covering the Period

August 1, 2023 through October 3, 2023:

Fee Total: \$339,800.00

Disbursements Total: \$0.00

Total Fee Application: \$339,800.00

Final Fee Application Covering the Period

March 1, 2023 through October 3, 2023:

Fee Total: \$947,899.50

Disbursements Total: \$0.00

Total Fee Application: \$947,899.50

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
09/15/23 Dkt. 1513	03/01/2023 - 7/31/2023	\$ 608,099.50			\$ -
TOTAL		\$ 608,099.50	\$ -	\$ -	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period March 1, 2023 through October 3, 2023

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Schulhof, Ken	Partner/Principal	\$1,160.00	4.5	\$5,220.00
Gardyn, Jordon	Senior Manager	\$1,020.00	20.5	\$20,910.00
Velazco, Valerie	Senior Manager	\$1,020.00	0.2	\$204.00
Professional Subtotal:			25.2	\$26,334.00

Professional	Level	Rate	Hours	Fees
<i>Section 382 Services</i>				
Schulhof, Ken	Partner/Principal	\$1,160.00	1.1	\$1,276.00
Professional Subtotal:			1.1	\$1,276.00

Professional	Level	Hours	Fees
<i>Tax Compliance Services</i>			
Forrest, Jonathan	Partner/Principal	1.3	
Gibian, Craig	Partner/Principal	41.4	
Krozek, Derek	Managing Director	0.3	
Lang, Mary Jo	Partner/Principal	19.5	
Schulhof, Ken	Partner/Principal	88.4	
Massey, Rob	Partner/Principal	1.5	
Ferraro, Giuseppe	Senior Manager	0.6	
Gardyn, Jordon	Senior Manager	219.8	
Lang, Mary Jo	Senior Manager	44.9	
Lee, Janet	Senior Manager	5.5	
Lee, Sarah	Senior Manager	26.2	
DiPaolo, Michele	Manager	11.9	
Lippman, Blake	Manager	0.6	
Polster, Andrew	Manager	219.4	
Rajiv, Archana	Manager	3.0	
Dao, Ly	Senior Consultant	19.5	
Fang, Iris	Senior Consultant	1.7	
Jurado, Edgar	Senior Consultant	1.7	
Monaghan, Shannon	Senior Consultant	0.9	
Shin, John	Senior Consultant	0.5	
Tangchitsumran, Jasper	Senior Consultant	5.5	
Wojtas, Mike	Senior Consultant	139.5	
Boynes, Bridget	Consultant	6.2	
Diaz, Jose	Consultant	54.3	
Dizon, Sharon	Consultant	0.4	
Fan, Andy	Consultant	66.4	
Jordan, Kinsey	Consultant	76.5	
Kothari, Mahek	Consultant	0.1	

Meng, Zhaoyu	Consultant	233.7	
Wilson, Clinton	Consultant	17.3	
Zhong, Bryant	Consultant	37.5	
Zhou, Amber	Consultant	90.5	
Professional Subtotal:		1,436.5	\$772,700.00 *

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Gibian, Craig	Partner/Principal	\$1,160.00	8.9	\$10,324.00
Janes, Dustin	Partner/Principal	\$1,160.00	1.1	\$1,276.00
Lang, Mary Jo	Partner/Principal	\$1,160.00	4.1	\$4,756.00
Schulhof, Ken	Partner/Principal	\$1,160.00	8.6	\$9,976.00
Richter, Jason	Partner/Principal	\$1,160.00	12.2	\$14,152.00
Stewart, Scott	Partner/Principal	\$1,160.00	4.6	\$5,336.00
Tasso, Nathan	Partner/Principal	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	Partner/Principal	\$1,160.00	1.0	\$1,160.00
Cutler, Jonathan	Senior Manager	\$1,020.00	1.0	\$1,020.00
Gardyn, Jordon	Senior Manager	\$1,020.00	15.6	\$15,912.00
Hindes, Mark	Senior Manager	\$1,020.00	1.6	\$1,632.00
Lang, Mary Jo	Senior Manager	\$1,020.00	9.1	\$9,282.00
Lee, Janet	Senior Manager	\$1,020.00	4.9	\$4,998.00
Lee, Sarah	Senior Manager	\$1,020.00	2.9	\$2,958.00
Velazco, Valerie	Senior Manager	\$1,020.00	14.0	\$14,280.00
Hah, Morgan	Manager	\$750.00	4.1	\$3,075.00
Shah, Palak	Manager	\$750.00	5.5	\$4,125.00
Tangchitsumran, Jasper	Manager	\$750.00	6.2	\$4,650.00
Wojtas, Mike	Manager	\$750.00	0.7	\$525.00
Hammill, John	Senior Consultant	\$630.00	24.3	\$15,309.00
Professional Subtotal:			131.7	\$126,254.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Schulhof, Ken	Partner/Principal	\$1,160.00	0.3	\$348.00
Gardyn, Jordon	Senior Manager	\$1,020.00	3.0	\$3,060.00
McDonald, Carisa	Senior Consultant	\$275.00	12.3	\$3,382.50
Gutierrez, Dalia	Consultant	\$250.00	15.7	\$3,925.00
Jhawar, Utkarsh	Consultant	\$225.00	1.0	\$225.00
Mehta, Sejal	Consultant	\$225.00	11.0	\$2,475.00
Praful, Jain	Consultant	\$225.00	18.5	\$4,162.50
Verma, Anshu	Consultant	\$225.00	16.7	\$3,757.50
Professional Subtotal:			78.5	\$21,335.50
Total		Blended Hourly Rate: \$566.59	1,673.0	\$947,899.50

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period March 1, 2023 through October 3, 2023

Categories	Hours	Fees
Firm Retention	25.2	\$26,334.00
Preparation of Fee Applications	78.5	\$21,335.50
Section 382 Services	1.1	\$1,276.00
Tax Compliance Services	1,436.5	\$772,700.00
Tax Restructuring Services	131.7	\$126,254.00
Fee's Category Subtotal :	1,673.0	\$947,899.50

Adjustment		
Fixed Fee: May 2023: Tax Compliance Services		\$154,540.00
Fixed Fee: June 2023: Tax Compliance Services		\$154,540.00
Fixed Fee: July 2023: Tax Compliance Services		\$154,540.00
Fixed Fee: August 2023: Tax Compliance Services		\$154,540.00
Fixed Fee: September 2023: Tax Compliance Services		\$154,540.00
Fixed Fee Tax Compliance Services Total :		\$772,700.00
Total	1,673.0	\$947,899.50

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BlockFi, Inc., *et al.*,¹

Wind-Down Debtors.

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) Chapter 11

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) Case No. 22-19361 (MBK)

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) (Jointly Administered)
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**SECOND INTERIM AND FINAL FEE
APPLICATION OF DELOITTE TAX LLP
FOR COMPENSATION FOR SERVICES RENDERED AS
TAX ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR
THE PERIOD FROM MARCH 1, 2023 THROUGH OCTOBER 3, 2023**

Deloitte Tax LLP (“Deloitte Tax” or the “Applicant”), tax advisory services provider to BlockFi, Inc. and its affiliated debtor entities as debtors and debtors-in-possession (prior to the effective to of their chapter 11 plan, collectively, the “Debtors,” and after the effective date of the chapter 11 plan, the “Wind-Down Debtors”) in these chapter 11 cases, hereby seeks final allowance and payment of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2016-1, 2016-3, and 2016-4 of the Local Rules of the United States Bankruptcy Court, District of New Jersey (the “Local Rules”), for the period commencing March 1, 2023 through October 3, 2023 (the “Final Application Period”). In support of this second interim and final fee application (this “Final Fee Application”), Deloitte Tax respectfully represents as follows:

¹ The Wind-Down Debtors in these Chapter 11 cases, along with the last four digits of each Wind-Down Debtor’s federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Wind-Down Debtors’ service address is 100 Horizon Center Blvd., 1st and 2nd Floors, Hamilton, NJ 08691.

JURISDICTION

1. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rules 2016-1, 2016-3, and 2016-4 of the Local Rules.

BACKGROUND

3. On November 28, 2022 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their businesses and manage their properties as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. On November 29, 2022 the Court entered an order [Docket No. 42] authorizing procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). On December 21, 2022, the United States Trustee for the District of New Jersey (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code [Docket No. 130].

4. On January 17, 2023, the Court entered the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [Docket No. 307] (the “Compensation

Order”), which generally sets forth the procedures for interim compensation and expense reimbursement for retained professionals.

RETENTION OF DELOITTE TAX LLP

5. On May 16, 2023, the Debtors filed the *Debtors’ Application for Entry of an Order (I) Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of March 1, 2023 and (II) Granting Related Relief* [Docket No. 921] (the “Retention Application”).

6. On June 21, 2023, the Court entered an order approving the Retention Application [Docket No. 1097] (the “Retention Order”). A copy of the Retention Order is attached hereto as **Exhibit A**.

RELIEF REQUESTED

7. By this Final Fee Application, Deloitte Tax respectfully requests final allowance of \$947,899.50, which represents as 100% compensation for professional services rendered to the Debtors for the Final Application Period. Deloitte Tax does not seek reimbursement of expenses in connection with this Final Fee Application. Deloitte Tax submits this Final Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

BASIS FOR RELIEF

8. This is the final fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte Tax seeks compensation in the amount of \$947,899.50. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These

records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Final Application Period is attached hereto as **Exhibit B**.

Exhibit B: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

9. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

10. Deloitte Tax provides below an overview of the services it rendered as tax advisory services provider to the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached exhibits.

Section 382 Services:

Hours 1.1, Amount \$1,276.00

- Deloitte Tax reviewed documents related to capitalization tables, financial statements, and Internal Revenue Code ("IRC") section 409A (nonqualified deferred compensation) valuations as it related to IRC Section 382 (net operating loss carryforward rules) shift analysis.

Tax Compliance Services:

Hours 1,436.5, Amount \$772,700.00

- Deloitte Tax prepared income tax return extension requests and assisted the Debtors in calculating the amounts of extension payments that the Debtors were to make to certain taxing authorities.
- Deloitte Tax analyzed calculations of the Debtors' taxable income for 2022 by applying a mark-to-market methodology for arriving at a reflection of income.
- Deloitte Tax prepared income tax return workpapers supporting the taxable income calculated and included on the 2022 federal and state tax returns, as compared to the 2022 financial statements provided to Deloitte Tax by the Debtors'.
- Deloitte Tax prepared the 2022 federal and state income tax return filings and calculated any incremental payments required to certain tax authorities and electronically submitted the tax returns and payments on behalf of the Debtors.
- Deloitte Tax prepared a summary of the Debtors' 2021 financial statements by account to further evaluate adjustments for amended tax returns.
- Deloitte Tax prepared amended 2021 federal and state income tax return filings and electronically submitted the amended income tax returns to the tax authorities on behalf of the Debtors.

Tax Restructuring Services:

Hours 131.7, Amount \$126,254.00

- Deloitte Tax reviewed IRC section 475 mark to market election considerations.
- Deloitte Tax evaluated the applicability of IRC section 174 capitalization rules and estimated impact for the 2022 tax returns.
- Deloitte Tax prepared a Form 8832 entity classification election for BlockFi International Ltd as a result of the entity redomiciling to Bermuda.

Firm Retention:

Hours 25.2 Amount \$26,334.00

- Deloitte Tax prepared and/or reviewed Deloitte Tax's retention documents, including its engagement letters and declaration in support of its retention.

Preparation of Fee Applications:

Hours 78.5 Amount \$21,335.50

- Deloitte Tax prepared Deloitte Tax's first, second, third, fourth, fifth and sixth monthly fee statements, along with its first interim fee application filed with the Court.

ALLOWANCE OF COMPENSATION

11. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on a final basis, compensation for the professional services rendered during the Application Period in the sum of \$947,899.50.

12. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$566.59.

13. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax for the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT

14. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

15. In the instant case, Deloitte Tax respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte Tax further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

16. The undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-1 of the Local Rules and that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

NO PRIOR REQUEST

17. No prior request for the relief sought in this Motion has been made to this Court or any other court.

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WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (i) granting interim allowance of compensation for professional services rendered to the Debtors by Deloitte Tax during for the Final Application Period in the amount of \$947,899.50, for compensation for professional services rendered during the Final Application Period; (ii) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax; and (iii) granting such other and relief as may be just and proper.

Dated: December 5, 2023

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kenneth Schulhof

Kenneth Schulhof

Partner

30 Rockefeller Plaza

New York, NY 10112-0015

Telephone: 212.436.5370

Facsimile: 212.653.5254

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BlockFi, Inc., *et al.*,¹

Wind-Down Debtors.

)
)
) Chapter 11
)
) Case No. 22-19361 (MBK)
)
) (Jointly Administered)
)
)

CERTIFICATION OF KENNETH SCHULHOF

Kenneth Schulhof, deposes and says:

- 1) I am a partner in the applicant firm, Deloitte Tax LLP.
- 2) I have personally led, as the partner, the professional services rendered by Deloitte Tax LLP, as tax services provider and am familiar with all work performed for the Debtors by the personnel of my firm.
- 3) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

Date: December 1, 2023

/s/ Kenneth Schulhof

Kenneth Schulhof
Partner

¹ The Wind-Down Debtors in these Chapter 11 cases, along with the last four digits of each Wind-Down Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Wind-Down Debtors' service address is 100 Horizon Center Blvd., 1st and 2nd Floors, Hamilton, NJ 08691.

Exhibit A

Retention Order

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

COLE SCHOTZ P.C.

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Attorneys for Debtors and Debtors in Possession

In re:

BLOCKFI INC., *et al.*,

Debtors.¹



**Order Filed on June 21, 2023
by Clerk
U.S. Bankruptcy Court
District of New Jersey**

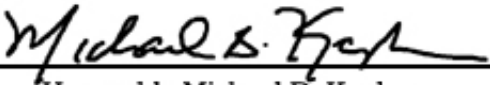
Chapter 11

Case No. 22-19361 (MBK)

(Jointly Administered)

ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER EFFECTIVE AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

DATED: June 21, 2023


Honorable Michael B. Kaplan
United States Bankruptcy Judge

The relief set forth on the following pages, numbered three (3) through nine (9), is
ORDERED.

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Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

Upon the *Debtors' Application for Entry of an Order (I) Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of March 1, 2023, and (II) Granting Related Relief* (the "Application"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an order (this "Order") authorizing the Debtors to employ and retain Deloitte Tax LLP ("Deloitte Tax") as their tax services provider, effective as of March 1, 2023 pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code (the "Bankruptcy Code"), rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the District of New Jersey (the "Local Rules"); and the Court having reviewed the Application, the supporting declaration of Kenneth Schulhof (the "Schulhof Declaration"); and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference to the Bankruptcy Court Under Title 11 of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found based on the representations made in the Application and in the Schulhof Declaration that (a) Deloitte Tax does not hold or represent an interest adverse to the Debtors' estates and (b) Deloitte Tax is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

(Page | 4)

Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

Bankruptcy Code; and this Court having found that the Debtors' notice of the Application was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application and determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** as set forth herein.
2. The Debtors are authorized pursuant to sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 to retain and employ Deloitte Tax as tax services provider on the terms and conditions set forth in the Engagement Agreements attached hereto as **Exhibit 1**, **Exhibit 2**, and **Exhibit 3**, respectively, to the extent set forth herein, effective as of March 1, 2023.
3. The terms and conditions of the Engagement Agreements, including without limitation, the compensation structures, are reasonable and are hereby approved in all respects, as modified by this Order.
4. Deloitte Tax shall file interim and final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with the Court, in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, and any applicable orders of this Court. Notwithstanding anything to the contrary contained in the Application, Schulhof Declaration, or the Engagement Agreements, Deloitte Tax's interim and final applications for compensation and reimbursement of actual expenses shall be subject to review under the reasonableness standard in section 330 of the Bankruptcy Code.

(Page | 5)

Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

5. Deloitte Tax shall include in its fee applications, among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services for the Debtors in one-tenth hour increments.

6. In the event that the rates of compensation for the services increase from the rates disclosed for services in the Application or the Engagement Agreements, Deloitte Tax will provide at least ten (10) business days notice prior to the effective date of such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increases pursuant to section 330 of the Bankruptcy Code.

7. Notwithstanding anything in the Engagement Agreements to the contrary, the respective Indemnification Provisions set forth in the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from March 1, 2023 concerning Exhibit 2 and April 1, 2023 concerning Exhibit 1 and Exhibit 3 through the effective date of any chapter 11 plan:

- a. neither Deloitte Tax nor any Deloitte Entity shall be entitled to indemnification pursuant to the Engagement Agreements for services, unless such services and the indemnification therefor are approved by this Court;
- b. notwithstanding subparagraph (a) above or any provisions of the Engagement Agreements to the contrary, the Debtors shall have no obligation to indemnify any Deloitte Entity or Deloitte Tax for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Deloitte Entity's or Deloitte Tax's gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of any Deloitte Entity's or Deloitte

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Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

Tax's contractual obligations, unless this Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for which a Deloitte Entity or Deloitte Tax should not receive indemnity under the terms of the Engagement Agreements, as modified by this Order; and

- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these Chapter 11 Cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these Chapter 11 Cases, any Deloitte Entity or Deloitte Tax believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Agreements, as modified by this Order, such Deloitte Entity or Deloitte Tax must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Deloitte Entity or Deloitte Tax before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time during which the Court shall have jurisdiction over any request by the Deloitte Entity or Deloitte Tax for compensation and expenses by such Deloitte Entity or Deloitte Tax for indemnification and is not a provision limiting the duration of the Debtors' obligation to indemnify. All parties in interest shall retain the right to object to any demand by a Deloitte Entity or Deloitte Tax for indemnification.

8. Notwithstanding anything in the Engagement Agreements to the contrary, the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from March 1, 2023 concerning Exhibit 2 and April 1, 2023 concerning Exhibit 1 and Exhibit 3 through the effective date of any chapter 11 plan:

- a. The last sentence of paragraph 1(c) of the General Business Terms attached to each Engagement Agreement shall be deemed deleted and replaced with the following:

Nothing contained in these terms shall alter in any way the duties imposed by law on Deloitte Tax in respect of the Services provided under the Engagement Letter. It is understood and agreed that Deloitte Tax is an independent contractor and that Deloitte Tax is not, and will not be considered to be, an agent, partner, or representative of the Client. Neither party shall act or

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Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

represent itself, directly or by implication, in any such capacity or in any manner assume or create an obligation on behalf of, or in the name of, the other.

- b. The second sentence of Section 3 of the General Business Terms to the Engagement Agreements shall be deemed deleted.
- c. Section 6 of the General Business Terms to the Engagement Agreements setting forth the limitation on liability shall be deemed deleted.
- d. Section 9 of the General Business Terms to the Engagement Agreements shall be deemed deleted.

9. Notwithstanding anything in the Application, the Schulhof Declaration, or the Engagement Agreements to the contrary, Deloitte Tax shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the terms of the Engagement Agreements, as modified by this Order, ten (10) days prior to the effective date of such suspension or termination.

10. Notwithstanding anything in the Application, the Schulhof Declaration, or the Engagement Agreements to the contrary, this Court shall have exclusive jurisdiction over Deloitte Tax's engagement hereunder with respect to services performed prior to the effective date of any plan of reorganization of the Debtors, unless such jurisdiction is relinquished.

11. If Deloitte Tax seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Application and/or the Engagement Agreements, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Deloitte Tax's own applications, both interim and final, and such invoices and time records shall be in compliance with Rule 2016-1(f) of the Local Rules of this Court and shall be subject to the U.S. Trustee guidelines and approval of the Bankruptcy Court under the standards of sections 330 and 331 of

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Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330 (a)(3)(C) of the Bankruptcy Code. All rights are reserved to permit objection to any request for reimbursement of expenses, including but not limited to, any request for the reimbursement of legal fees of Deloitte Tax's independent legal counsel.

12. If the Debtors and Deloitte Tax enter into any supplemental agreements, engagement agreements, or statements of work for additional services, the Debtors will file any such supplemental agreements, engagement agreements, or statements of work with the Court and serve the same upon the applicable notice parties. Absent any objection filed within fourteen (14) days after the filing and service of any such supplemental agreement, engagement agreements, or statement of work, Deloitte Tax shall be deemed authorized and approved to provide and be compensated for such additional services pursuant to this Order and the terms of such supplemental agreement, engagement agreement, or statement of work. If any parties object to such proposed supplemental agreement, engagement agreement, or statement of work, the Debtors will promptly schedule a hearing before the Court within ten (10) days of receipt of any such objection or as soon thereafter as is practicable. Any additional services shall be subject to the provisions of this Order.

13. Notwithstanding anything in the Application or the Engagement Agreements to the contrary, Deloitte Tax shall, to the extent that Deloitte Tax uses the services of third-party subcontractors, including DTTL Member Firms, who are not a subsidiary of, or otherwise affiliated with, Deloitte Tax (collectively, the "Contractors") in these Chapter 11 Cases, Deloitte Tax shall (i) pass through the cost of such Contractors to the Debtors at the same rate that Deloitte Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the

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Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

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Contractors are subject to the same conflict checks as required for Deloitte Tax, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

14. The Debtors shall coordinate with Deloitte Tax to minimize unnecessary duplication of efforts regarding its services and those other professionals will be providing to the Debtors in these Chapter 11 Cases.

15. Deloitte Tax will only bill 50% for non-working travel and shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any of Deloitte Tax's fee applications in these cases.

16. Deloitte Tax will provide all monthly fee statements, interim fee applications, and its final fee application in "LEDES or "Excel" format to the U.S. Trustee.

17. To the extent that there may be any inconsistency between the terms of the Application, the Schulhof Declaration, the Engagement Agreements, and this Order, the terms of this Order shall govern.

18. Upon entry of a final order on the Debtors' *Motion for Entry of an Order (I) Authorizing the Debtors to File A Consolidated List of Top 50 Unsecured Creditors and Consolidated List of Creditors, (II) Authorizing the Debtors to Redact Certain Personally Identifiable Information of Individual Creditors, Clients, Equity Holders, and Current and Former Employees, (III) Authorizing Client Name Redaction, (IV) Waiving the Requirement to File an Equity List and Provide Notices Directly to Equity Security Holders, and (V) Granting Related Relief* [Docket No. 4], Deloitte Tax will disclose the information that the Court orders to be unredacted, if any, through a supplemental declaration. Further, if the Court denies the Debtors' *Motion for Entry of an Order Authorizing the Debtors to File Under Seal the Names of Certain*

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Debtors: BLOCKFI INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: ORDER (I) AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY DELOITTE TAX LLP AS TAX SERVICES PROVIDER AS OF MARCH 1, 2023 AND (II) GRANTING RELATED RELIEF

Confidential Parties in Interest Related to the Debtors' Professional Retention Applications

[Docket No. 127], Deloitte Tax will, through a supplemental declaration, disclose the identities of all counterparties that were filed under seal, and the connections of Deloitte Tax to such potential counterparties.

19. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Local Rules are satisfied by the contents of the Application.

20. The Debtors and Deloitte Tax are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

21. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

EXHIBIT B

Professional Services from the Period
March 1, 2023 through October 3, 2023

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/13/2023				
Gardyn, Jordon	Draft 2022 tax return preparation and 2021 amended tax return preparation engagement letters for BlockFi Inc.	\$1,020.00	1.3	\$1,326.00
Gardyn, Jordon	Summarize federal and state tax returns included within the scope of the 2022 tax return preparation and estimated hours to calculate pricing for each return and total fee to include in engagement letter.	\$1,020.00	1.4	\$1,428.00
Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) regarding engagement pricing and engagement letter drafting as well as firm engagement acceptance procedures required for 2022 tax returns.	\$1,020.00	0.8	\$816.00
Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) engagement pricing and engagement letter drafting as well as firm engagement acceptance procedures required for 2021 amended tax returns.	\$1,020.00	1.1	\$1,122.00
Gardyn, Jordon	Put draft engagement letters into CP3 (internal Deloitte software for documentations around engagement acceptance procedures/engagement letter reviews) for acceptance by Deloitte Quality Risk Management approvals and K. Schulhof (Deloitte).	\$1,020.00	1.3	\$1,326.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) engagement pricing and engagement letter drafting as well as firm engagement acceptance procedures required for 2021 amended tax returns.	\$1,160.00	1.1	\$1,276.00
03/14/2023				
Gardyn, Jordon	Update drafted engagement letter for comments provided by K. Schulhof (Deloitte) on 2022 compliance items and incorporated comments.	\$1,020.00	2.1	\$2,142.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/14/2023				
Gardyn, Jordon	Update drafted engagement letter for comments provided by K. Schulhof (Deloitte) on 2021 amended compliance items and incorporated comments.	\$1,020.00	2.2	\$2,244.00
Schulhof, Ken	Comment on 2022 tax returns engagement letter drafted by J. Gardyn (Deloitte) to send back for updates to be made for internal comments incorporated in letters.	\$1,160.00	0.7	\$812.00
03/15/2023				
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding updated engagement letters.	\$1,160.00	0.5	\$580.00
03/17/2023				
Gardyn, Jordon	Discussion with K. Schulhof, M. Wojtas, C. McDonald, A. Polster, E. Jurado, C. Gibian, M. Lang, A. Tilley (Deloitte) regarding time reporting and bankruptcy guidelines for preparation of monthly fee applications.	\$1,020.00	1.8	\$1,836.00
03/20/2023				
Gardyn, Jordon	Draft engagement letter.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Review draft engagement letters for 2022 and 2021 amended tax return compliance.	\$1,160.00	0.2	\$232.00
03/21/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,020.00	0.2	\$204.00
Gardyn, Jordon	Follow up discussion with K. Schulhof (Deloitte) engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,020.00	0.2	\$204.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/21/2023				
Gardyn, Jordon	Email draft engagement letters for tax return compliance and IRC section 382 (net operating loss carryforward rules) to R. Loban (BlockFi), A. Sexton (Kirkland and Ellis).	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) on engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,160.00	0.2	\$232.00
Schulhof, Ken	Follow up discussion with J. Gardyn (Deloitte) engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,160.00	0.2	\$232.00
03/23/2023				
Gardyn, Jordon	Update engagement letter for H. Power (BlockFi) comments.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Analyze comments provided by H. Powers (BlockFi) on the scope of the 2022 tax return compliance engagement letters.	\$1,160.00	0.3	\$348.00
03/28/2023				
Gardyn, Jordon	Send email to engagement finance team, A. Ravikumar (Deloitte) with budgeted hours by professional to assist with setting up a work breakdown structure code for 2022 tax return preparation and 2021 amended return preparation.	\$1,020.00	1.3	\$1,326.00
03/29/2023				
Gardyn, Jordon	Update restructuring engagement letter to share with K. Schulhof (Deloitte) for review.	\$1,020.00	1.2	\$1,224.00
Gardyn, Jordon	Call with M. Rothchild, R. Young, and K. Schulhof (Deloitte) to discuss engagement approval process and conflicts checks timeline.	\$1,020.00	0.5	\$510.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/30/2023				
Gardyn, Jordon	Update engagement letter and summary of status updates to share with Kirkland and Ellis on tax engagement timelines.	\$1,020.00	0.9	\$918.00
04/03/2023				
Gardyn, Jordon	Call with H. Powers (BlockFi) to discuss comments provided on the tax return compliance and IRC section 382 (net operating loss carryforward rules) engagement letters.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with M. Rothchild (Deloitte) to discuss change requested by BlockFi Legal to the Deloitte general business terms in our tax return compliance engagement letter.	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Review comments provided by H. Powers (BlockFi) on draft engagement letters shared to assess for approval.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Review draft engagement letter comments provided by H. Powers (BlockFi) to share with J. Gardyn (Deloitte) to incorporate.	\$1,160.00	0.8	\$928.00
04/05/2023				
Gardyn, Jordon	Email R. Young (Deloitte) regarding approval for requested changes to the Deloitte general business terms in the 2022 and 2021 amended returns and IRC section 382 (net operating loss carryforward rules) engagement letters.	\$1,020.00	1.1	\$1,122.00
04/10/2023				
Gardyn, Jordon	Email BlockFi engagement team members to check on connections with any of the listed trustees or bankruptcy Judges providing over the Chapter 11 proceedings.	\$1,020.00	0.8	\$816.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
05/08/2023				
Velazco, Valerie	E-mail communications with J. Richter, M. Rothchild, and J. Gardyn (Deloitte) to follow-up on Deloitte conflicts check to confirm the IRC section 382 (net operating loss carryforward rules) work has been approved.	\$1,020.00	0.2	\$204.00
Subtotal for Firm Retention:			25.2	\$26,334.00
<i>Preparation of Fee Applications</i>				
06/05/2023				
Mehta, Sejal	Finalize BlockFi (Tax) March 1- April 30 fee for fee application preparation.	\$225.00	2.1	\$472.50
06/06/2023				
Gutierrez, Dalia	Pull May 2023 fee detail for the monthly fee application.	\$250.00	0.3	\$75.00
Gutierrez, Dalia	Review May 2023 expenses in preparation for the monthly fee application.	\$250.00	0.2	\$50.00
06/07/2023				
Mehta, Sejal	Perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	3.2	\$720.00
06/15/2023				
Gutierrez, Dalia	Review data March 1, 2023 through April 30, 2023 to prepare exhibits for review.	\$250.00	2.1	\$525.00
06/16/2023				
Jhavar, Utkarsh	Review BlockFi fee for fee application preparation.	\$225.00	1.0	\$225.00
06/26/2023				
Gutierrez, Dalia	Prepare exhibits and charts for the BlockFi first monthly fee application.	\$250.00	2.2	\$550.00
Mehta, Sejal	Perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	2.5	\$562.50

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/26/2023				
Mehta, Sejal	Continue to perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	2.0	\$450.00
06/27/2023				
Mehta, Sejal	Finalize BlockFi (Tax) March 1- April 30 fee for fee application preparation.	\$225.00	1.2	\$270.00
06/28/2023				
Gutierrez, Dalia	Prepare detailed exhibits for R. Young (Deloitte) review for fee application.	\$250.00	1.9	\$475.00
07/03/2023				
Gutierrez, Dalia	Organize June-23 data in preparation of the monthly fee application.	\$250.00	0.5	\$125.00
07/04/2023				
Verma, Anshu	Review fee detail for the period of July 2023 fee application.	\$225.00	4.0	\$900.00
07/06/2023				
McDonald, Carisa	Prepare April 2023 monthly fee statement.	\$275.00	1.3	\$357.50
McDonald, Carisa	Prepare March 2023 monthly fee statement.	\$275.00	2.4	\$660.00
Verma, Anshu	Update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00
07/07/2023				
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00
07/10/2023				
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	4.0	\$900.00
07/11/2023				
McDonald, Carisa	Prepare May 2023 monthly fee statement.	\$275.00	1.8	\$495.00
McDonald, Carisa	Update fee exhibit for May 2023 monthly fee statement.	\$275.00	0.8	\$220.00
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	3.0	\$675.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
07/13/2023				
Gutierrez, Dalia	Prepare May 2023 exhibits and charts for the monthly fee application.	\$250.00	1.9	\$475.00
07/14/2023				
Gutierrez, Dalia	Review June 2023 fee detail in preparation for the monthly fee application.	\$250.00	1.8	\$450.00
07/17/2023				
McDonald, Carisa	Prepare first interim fee application.	\$275.00	1.9	\$522.50
McDonald, Carisa	Prepare May 2023 monthly fee statement.	\$275.00	1.1	\$302.50
07/18/2023				
Gardyn, Jordon	Review office of general counsel billing file to update based on comments provided.	\$1,020.00	1.0	\$1,020.00
McDonald, Carisa	Revise April 2023 fee statement.	\$275.00	0.5	\$137.50
McDonald, Carisa	Revise March 2023 fee statement.	\$275.00	0.8	\$220.00
Schulhof, Ken	Review billing schedule prepared for the hours incurred during May-23 and June-23.	\$1,160.00	0.3	\$348.00
07/19/2023				
Gutierrez, Dalia	Prepare exhibits and charts for the June-23 monthly fee application.	\$250.00	1.6	\$400.00
McDonald, Carisa	Prepare June 2023 monthly fee statement.	\$275.00	1.7	\$467.50
08/07/2023				
Gutierrez, Dalia	Organize data in preparation for the July monthly fee application.	\$250.00	0.6	\$150.00
08/16/2023				
Praful, Jain	Review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	1.0	\$225.00
08/17/2023				
Praful, Jain	Continue to review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	3.0	\$675.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
08/18/2023				
Verma, Anshu	Review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	1.0	\$225.00
08/31/2023				
Praful, Jain	Review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	2.0	\$450.00
09/06/2023				
Gutierrez, Dalia	Organize August 2023 data in preparation for the monthly fee application.	\$250.00	0.7	\$175.00
09/07/2023				
Praful, Jain	Prepare fee detail of BlockFi Tax Aug-23 file for fee application preparation.	\$225.00	4.0	\$900.00
09/11/2023				
Verma, Anshu	Review fee detail for the period of August 2023 fee application.	\$225.00	2.7	\$607.50
09/12/2023				
Gardyn, Jordon	Update the billing summary file for July 2023 hours for the monthly fee statement submissions.	\$1,020.00	1.0	\$1,020.00
09/13/2023				
Gardyn, Jordon	Provide comments on the July-23 monthly billing statement and the expense holdback submission request.	\$1,020.00	1.0	\$1,020.00
Praful, Jain	Update time detail for the period of Aug 2023 fee application.	\$225.00	1.1	\$247.50
09/14/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	0.9	\$202.50
09/15/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	1.2	\$270.00
09/20/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	0.8	\$180.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/22/2023				
Praful, Jain	Continue to update time detail period of Aug 2023 for the fee application.	\$225.00	0.5	\$112.50
09/25/2023				
Praful, Jain	Continue to review fee detail for the period of Aug 2023 fee application.	\$225.00	2.2	\$495.00
Praful, Jain	Continue to update time detail from multiple Deloitte professionals for the period of Aug 2023 fee application.	\$225.00	0.8	\$180.00
09/26/2023				
Gutierrez, Dalia	Review August-23 fee detail in preparation for the monthly fee application.	\$250.00	1.9	\$475.00
Praful, Jain	Continue to review fee detail for the period of Aug 2023 fee application.	\$225.00	1.0	\$225.00
Subtotal for Preparation of Fee Applications:			78.5	\$21,335.50

Section 382 Services

04/05/2023				
Schulhof, Ken	Review IRC Section 382 (net operating loss carryforward rules) information request list to identify support.	\$1,160.00	1.1	\$1,276.00
Subtotal for Section 382 Services:			1.1	\$1,276.00

Tax Compliance Services

03/01/2023				
Gardyn, Jordon	Discuss with K. Schulhof, R. Massey (Deloitte) issues with the 2021 taxable income calculation and information to calculate the mark-to-market adjustment on an amended 2021 tax return.	\$0.00	0.8	\$0.00
Polster, Andrew	Respond to BlockFi Inc's Louisiana State notice on Blockfi trading with email to H. Powers (BlockFi) with e-file acceptance confirmation and extensible markup language package.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/01/2023				
Polster, Andrew	Call with Texas Comptroller office regarding State notice BlockFi received regarding missing pages for BlockFi Inc. and subsidiaries.	\$0.00	1.6	\$0.00
Polster, Andrew	Email H. Powers (BlockFi) with explanation of Texas State notice and instructions on what to send to the state to resolve the notice.	\$0.00	0.6	\$0.00
03/02/2023				
Gardyn, Jordon	Draft email to K. Schulhof (Deloitte) regarding approaches to mark-to-market information to report an adjustment to taxable income on the 2021 tax returns.	\$0.00	0.8	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review tax workpaper summarizing the 2021 balance sheet and income statement for BlockFi Inc to identify questions where additional understanding should be requested in regards to the calculation of the MTM adjustment.	\$0.00	2.5	\$0.00
03/03/2023				
Gardyn, Jordon	Call with MJ. Lang (Deloitte) discussing the approaches to calculate mark-to-market adjustment to taxable income for amended 2021 tax returns.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Update supporting calculations for the originally utilized mark-to-market adjustment for additional information related to fair value of the various assets at December 31, 2021.	\$0.00	2.2	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/03/2023				
Lang, Mary Jo	Call with J. Gardyn (Deloitte) discussing the approaches to calculate mark-to-market adjustment to taxable income for amended 2021 tax returns.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Revise tax workpaper summarizing the Company's 2021 balance sheet and income statement for BlockFi Inc in regards to the calculation of the MTM adjustment.	\$0.00	0.8	\$0.00
03/05/2023				
Gardyn, Jordon	Review the underlying support provided by S. Bailey (BlockFi) tying out the unrealized gain/loss on the customer liabilities presented in the BlockFi 2021 financial statements.	\$0.00	0.7	\$0.00
Gibian, Craig	Analyze calculation of taxable income for 2021 for BlockFi.	\$0.00	1.0	\$0.00
03/06/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, MJ. Lang (Deloitte) to discuss 2021 taxable income to report on an amended tax return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Prepare a summary workbook showing the originally filed 2021 book-to-tax adjustments and identifying the adjustments for the amended 2021 tax returns.	\$0.00	2.4	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	2.5	\$0.00
Lang, Mary Jo	Call with K. Schulhof, C. Gibian, J. Gardyn (Deloitte) to discuss 2021 taxable income to report on an amended tax return.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Revise tax summary worksheet explaining our understanding of the various balance sheet items for BlockFi Inc. in light of updated financials provided by S. Bailey (BlockFi).	\$0.00	2.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/06/2023				
Schulhof, Ken	Review support provided for mark-to-market adjustment by S. Bailey (BlockFi) for 2021 taxable income.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to discuss 2021 taxable income to report on an amended tax return.	\$0.00	0.5	\$0.00
03/07/2023				
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) to discuss information required to calculate taxable income on a fair value approach.	\$0.00	0.5	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for arriving at a reflection of income.	\$0.00	1.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) to discuss information required to calculate taxable income on a fair value approach.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review profit and loss for BlockFi Inc. for purposes of BlockFi Inc. 2021 taxable income calculation.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss additional questions on 2021 mark-to-market calculation used on the originally filed tax returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to discuss information required to calculate taxable income on a fair value approach.	\$0.00	0.5	\$0.00
03/08/2023				
Gardyn, Jordon	Prepare a summary of the 2021 BlockFi financial statements by account to further evaluate adjustments for an amended return.	\$0.00	3.9	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/08/2023				
Gibian, Craig	Analyze calculation of taxable income for 2021 for BlockFi Inc. by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.0	\$0.00
Polster, Andrew	Email J. Gardyn, A. Tilley (Deloitte) to discuss bankruptcy issues impact on engagement letter and upcoming partnership extensions for BlockFi Inc. and subsidiaries.	\$0.00	1.0	\$0.00
Schulhof, Ken	Meet with J. Gardyn (Deloitte) regarding presentation of Company's 2021 balance sheet and profit and loss to identify further areas to ask for additional support.	\$0.00	2.1	\$0.00
03/09/2023				
Gardyn, Jordon	Prepare explanations for each individual account item for how books were accounting for the amounts and why certain adjustments existed for taxable income purposes in the summary schedule prepared for the 2021 financial statements to taxable income analys	\$0.00	1.4	\$0.00
Polster, Andrew	Call with A. Tilley (Deloitte) to discuss Multistate staffing options for tax year 2022 compliance for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Polster, Andrew	Create workpaper to estimate staffing needs based on number of returns and complexity.	\$0.00	0.7	\$0.00
Schulhof, Ken	Meet with J. Gardyn (Deloitte) regarding presentation of Company's 2021 Balance Sheet and Profit and Loss to identify further areas to ask for additional support.	\$0.00	0.6	\$0.00
03/10/2023				
Gardyn, Jordon	Prepare additional explanations for each individual account item for financial reporting and taxable income purposes of the 2021 BlockFi financial statements.	\$0.00	3.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/10/2023				
Gibian, Craig	Analyze calculation of taxable income for 2021 for BlockFi Inc. by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.0	\$0.00
Jurado, Edgar	Request the creation of a new tax year CCH (access electronic filing status system) tax return software locator.	\$0.00	0.3	\$0.00
Polster, Andrew	Review prior year extension tracker to project hours needed at staff and senior level for extensions, with additional calculations depending on balance sheet information for franchise tax and prior year overpayments.	\$0.00	2.0	\$0.00
Schulhof, Ken	Review summary workbook put together by J. Gardyn (Deloitte) calculating amended taxable income for 2021 federal tax return.	\$0.00	1.1	\$0.00
03/13/2023				
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for arriving at a reflection of income.	\$0.00	0.5	\$0.00
03/14/2023				
Gardyn, Jordon	Prepare tax information request list for information required to prepare the 2022 tax returns for BlockFi.	\$0.00	1.8	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss preparation of information request list for 2022 tax return compliance.	\$0.00	1.0	\$0.00
Polster, Andrew	Create new Work Areas for the 2022 tax return compliance in Deloitte Tax file sharing software (Intela).	\$0.00	0.8	\$0.00
Polster, Andrew	Grant E. Jurado (Deloitte) access to Intela site for tax year 2022 compliance and confirm the same to M. Wojtas (Deloitte) via email.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/14/2023				
Schulhof, Ken	Comment on 2021 amended tax returns engagement letter drafted by J. Gardyn (Deloitte) to send back for updates to be made for internal comments incorporated in letters.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss preparation of information request list for 2022 tax return compliance.	\$0.00	1.0	\$0.00
03/15/2023				
Fan, Andy	Discussion with J. Gardyn (Deloitte) regarding process and work allocation for the 2022 BlockFi engagement.	\$0.00	0.5	\$0.00
Fan, Andy	Discussion with J. Gardyn (Deloitte) regarding process and work allocation for the 2022 BlockFi engagement.	\$0.00	0.5	\$0.00
Fan, Andy	Organize BlockFi Inc tax return filing tracker in Deloitte Tax file sharing site (Intela) for tax year 2022.	\$0.00	3.8	\$0.00
Fan, Andy	Compare tax year 2022 BlockFi Compliance folder to tax year 2021 compliance folder to format.	\$0.00	3.2	\$0.00
Polster, Andrew	Create additional obligation in tax return software for the preparation of the BlockFi Bitcoin Trust filing of a Trust tax return for 2022 (Form 1040).	\$0.00	0.2	\$0.00
Polster, Andrew	Roll forward documents for Intela to set up work area for tax year 2022 compliance.	\$0.00	0.8	\$0.00
03/16/2023				
Fan, Andy	Organize BlockFi NB LLC tax return filing tracker in Deloitte Tax file sharing site (Intela) for tax year 2022.	\$0.00	3.6	\$0.00
Fan, Andy	Organize BlockFi Inc tax return filing tracker in Deloitte Tax file sharing site (Intela) for tax year 2022.	\$0.00	3.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/17/2023				
Fan, Andy	Organize BlockFi Inc. tax year 2022 tax return compliance in tax return tracker and file sharing site (Intela).	\$0.00	4.1	\$0.00
Fan, Andy	Organize BlockFi NB LLC, tax year 2022 tax return compliance in tax return tracker and file sharing site (Intela).	\$0.00	3.9	\$0.00
Polster, Andrew	Add additional team members to Intela site and grant permissions for document access.	\$0.00	1.5	\$0.00
03/20/2023				
Jurado, Edgar	Finalize the 1041 federal extension tax return.	\$0.00	0.5	\$0.00
Jurado, Edgar	Prepare a transmittal letter regarding an extension request for a Trust return for BlockFi.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review draft engagement letters for 2022 and 2021 amended tax return compliance.	\$0.00	0.3	\$0.00
03/21/2023				
Gibian, Craig	Analyze calculation of taxable income for 2022 and potential IRC section 475 election for a mark to market method of accounting for 2023.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Draft outline of BlockFi Inc. tax considerations related to the classification of their assets and liabilities and the changes in balances impacting the mark-to-market adjustment to report on the tax returns.	\$0.00	0.6	\$0.00
Polster, Andrew	Draft email to G. Jordon (Deloitte) regarding information request for BlockFi extensions.	\$0.00	0.4	\$0.00
Polster, Andrew	Review prior year Intela for files prepared by client required to get started on tax year 2022 state extensions.	\$0.00	1.6	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/24/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Send email to M. Wojtas, A. Polster (Deloitte) detailing the expected timeline for completing 2022 taxable income calculations for BlockFi.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00
03/27/2023				
Gardyn, Jordon	Discuss with C. Gibian, M. Lang, K. Schulhof, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00
Gibian, Craig	Discuss with J. Gardyn, M. Lang, K. Schulhof, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Discuss with J. Gardyn, C. Gibian, K. Schulhof, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return complianc	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/27/2023				
Polster, Andrew	Review prior year state returns for BlockFi Inc. and subsidiaries for summary of net operating loss balances that can be used to offset income for tax year 2022.	\$0.00	0.7	\$0.00
Polster, Andrew	Review prior year returns of BlockFi Inc. and subsidiaries for summary of overpayments.	\$0.00	0.8	\$0.00
Polster, Andrew	Roll forward prior year state compliance tracker for BlockFi Inc. and subsidiaries to update for tax year 2022 extensions.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discuss with J. Gardyn, C. Gibian, M. Lang, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00
Wojtas, Mike	Discuss with J. Gardyn, C. Gibian, M. Lang, K. Schulhof (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00
03/28/2023				
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financials in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.4	\$0.00
Wojtas, Mike	Roll over BlockFi information in tax compliance software for extension preparation for 2022 tax year.	\$0.00	2.0	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/29/2023				
Fan, Andy	Discussion with A. Polster, M. Wojtas (Deloitte) tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.1	\$0.00
Fan, Andy	Cal with M. Wojtas (Deloitte) of tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.2	\$0.00
Gardyn, Jordon	Summarize balance sheet account explanations and their impacts on profit and loss.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Review information request list prepared by J. Hammill (Deloitte) for IRC section 382 (net operating loss carryforward rules) limitation calculation.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Discuss with C. Gibian, M. Lang, K. Schulhof (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00
Gibian, Craig	Discuss with J. Gardyn, M. Lang, K. Schulhof (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Discuss with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financials in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.2	\$0.00
Polster, Andrew	Discussion with A. Fan, M. Wojtas (Deloitte) tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.1	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/29/2023				
Polster, Andrew	Prepare corporate jurisdictional estimated tax tool for tax year 2022 estimates.	\$0.00	0.6	\$0.00
Polster, Andrew	Review prior year corporate jurisdictional estimated tax tool.	\$0.00	0.3	\$0.00
Schulhof, Ken	Discuss with J. Gardyn, C. Gibian, M. Lang (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review workbook prepared by J. Gardyn (Deloitte) explaining balance sheet accounts and impacts on profit & loss.	\$0.00	0.6	\$0.00
Wojtas, Mike	Discussion with A. Fan, A. Polster (Deloitte) tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.1	\$0.00
Wojtas, Mike	Compile tracker for BlockFi state extensions for the 2022 tax year.	\$0.00	3.0	\$0.00
Wojtas, Mike	Discussion with A. Fan, A. Polster (Deloitte) process and work allocation for the 2022 tax return extensions.	\$0.00	0.2	\$0.00
03/30/2023				
Gardyn, Jordon	Call with K. Schulhof, R. Massey (Deloitte) to discuss engagement staffing and resources aligned to the engagement team.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financials in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.2	\$0.00
Polster, Andrew	Draft email to J. Gardyn, A. Fan, A. Tilley (Deloitte) sharing the BlockFi Inc. and subsidiaries extension tracker and methodology of how it was calculated.	\$0.00	0.3	\$0.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/30/2023				
Polster, Andrew	Review corporate jurisdictional estimated tax tool's info matrix for states rules regarding due dates, conformity to federal, form requirements, and safe harbor rules.	\$0.00	1.8	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for filing list based on state requirements if no payment due and timely federal filed.	\$0.00	1.2	\$0.00
Polster, Andrew	Review BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for payment amounts and filings vs the prior year.	\$0.00	0.7	\$0.00
Schulhof, Ken	Updated drafted engagement letter prepared by J. Gardyn (Deloitte) for preparation of the BlockFi 2022 tax returns and 2021 amended returns.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review information request lists for IRC Section 382 (net operating loss carryforward rules) study and 2022 tax return compliance prepared by J. Gardyn (Deloitte).	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Gardyn, R. Massey (Deloitte) to discuss engagement staffing and resources aligned to the engagement team.	\$0.00	0.5	\$0.00
03/31/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss status of tax engagements.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Summarize information requests for IRC section 382 (net operating loss carryforward rules) study and 2022 tax return compliance and resent to BlockFi team.	\$0.00	0.6	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/31/2023				
Polster, Andrew	Draft email to J. Gardyn, A. Fan, A. Tilley (Deloitte) sharing the updated BlockFi Inc. and subsidiaries extension tracker after updates to balance sheet.	\$0.00	0.3	\$0.00
Polster, Andrew	Prepare franchise tax workpaper federal and state tabs to estimate extension payments for franchise.	\$0.00	1.1	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker with estimated payment amounts and filings required for tax year 2022 states.	\$0.00	0.7	\$0.00
Polster, Andrew	Update franchise tax workpaper for new balance sheet information provided by client to estimate franchise tax payments.	\$0.00	0.9	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss status of tax engagements.	\$0.00	0.5	\$0.00
Schulhof, Ken	Email J. Gardyn (Deloitte) regarding BlockFi joint venture with BPV Power Alpha LLC.	\$0.00	0.5	\$0.00
04/03/2023				
Fan, Andy	Email M. Wojtas (Deloitte) regarding tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Fill out BlockFi Trading and Lending LLC Alabama extension form in Corptax.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Trading and Lending LLC California extension form in Corptax.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Discuss with Z. Meng (Deloitte) 2021 tax return workpapers to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.4	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Meng, Zhaoyu	Discuss with J. Gardyn (Deloitte) 2021 tax return workpapers to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.4	\$0.00
Polster, Andrew	Update assignments in BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for extensions preparation.	\$0.00	0.8	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for buffer on extension payment for safe harbor.	\$0.00	1.2	\$0.00
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Rhode Island.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Utah.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Vermont.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Connecticut.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for California.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Kentucky.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Arizona.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subs extension forms for Wisconsin.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New Jersey.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New Mexico.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for North Carolina.	\$0.00	0.5	\$0.00
Fan, Andy	Fill out BlockFi Inc. Extension forms for Oklahoma.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Alabama (Privilege Tax).	\$0.00	0.3	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. extension forms for Florida.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New York.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Oregon.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Montana.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for District of Columbia.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Hawaii.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Idaho.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. Extension forms for South Carolina.	\$0.00	0.2	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Michigan.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Minnesota.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Alabama.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Maine.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Massachusetts.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Iowa.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Louisiana.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Maryland.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Texas.	\$0.00	0.3	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for 2022 extension filing methods.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Polster, Andrew	Email BlockFi regarding new rule effective for Louisiana's tax year 2022 extensions no longer being required to file without payment.	\$0.00	0.1	\$0.00
Polster, Andrew	Check prior year filing methods in Corptax for tax year 2021 extensions.	\$0.00	0.9	\$0.00
Schulhof, Ken	Review 2021 financial statement support initially provided to identify methods of reporting on the amended 2021 return.	\$0.00	0.8	\$0.00
04/05/2023				
Fan, Andy	Upload California extension forms into Intela for BlockFi Trading and Lending LLC.	\$0.00	0.7	\$0.00
Fan, Andy	Upload Alabama extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Alabama (Privilege Tax) extension forms into Intela for BlockFi.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Florida extension forms into Intela for BlockFi.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Maryland extension forms into Intela for BlockFi.	\$0.00	0.4	\$0.00
Fan, Andy	Upload North Carolina extension forms into Intela for BlockFi.	\$0.00	0.4	\$0.00
Fan, Andy	Upload Oklahoma extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload South Carolina extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Alabama extension forms into Intela for BlockFi Trading and Lending LLC.	\$0.00	0.6	\$0.00
Fan, Andy	Upload Wisconsin extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload California extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Arizona extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Fan, Andy	Upload New Jersey extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Iowa extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Louisiana extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Oregon extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Rhode Island extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Utah extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Vermont extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Texas, Hawaii, Idaho, Kentucky, Maine, Massachusetts, Michigan, Minnesota extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	2.0	\$0.00
Fan, Andy	Upload Minnesota extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload New York City extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Connecticut extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Montana extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload District of Columbia extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/06/2023				
Fan, Andy	Prepare New York - Metropolitan Transportation Authority extension form for BlockFi Inc. and subsidiaries in software.	\$0.00	0.8	\$0.00
Fan, Andy	Prepare New York State - Metropolitan Transportation Authority extension form for BlockFi Inc. and subsidiaries in software.	\$0.00	0.7	\$0.00
Gibian, Craig	Discussion with M. Lang, N. Tasso (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$0.00	1.0	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.7	\$0.00
Lang, Mary Jo	Discussion with C. Gibian, N. Tasso (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review financial statements in connection with IRC section 475 mark to market election analysis.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Roll over prior year financial information including mark to market adjustments and deferred income on financial statement worksheet.	\$0.00	3.0	\$0.00
04/07/2023				
Polster, Andrew	Create return obligation in corporate tax for all state filings.	\$0.00	1.7	\$0.00
Polster, Andrew	Update banking information in Corptax to process extension payments with e-filed extension.	\$0.00	0.5	\$0.00
Polster, Andrew	Create e-file groups in Corptax for state filings that are able to be e-filed.	\$0.00	1.3	\$0.00
Polster, Andrew	Create folders in corporate tax for tax year 2022 filings.	\$0.00	0.6	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/07/2023				
Polster, Andrew	Clear diagnostics in e-file packages for extensions.	\$0.00	0.9	\$0.00
04/10/2023				
Fan, Andy	Create comparison of book-to-tax from filed 2021 return vs. proposed amended adjustments.	\$0.00	1.0	\$0.00
Fan, Andy	Clear comments on PDF for Oklahoma federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for South Carolina federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Louisiana into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to re-print federal extensions for Maryland into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to re-print federal extensions for North Carolina into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments on PDF for Maryland federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for Alabama (Privilege Tax) federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for Louisiana federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for Arizona federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Oklahoma into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments on PDF for North Carolina federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2023				
Fan, Andy	Go through summary financial statements of BlockFi updated for 2021 to create comparison of book-to-tax from filed 2021 return vs. proposed amended adjustments.	\$0.00	1.0	\$0.00
Fan, Andy	Clear comments for Michigan federal extensions that were previously uploaded to Intela.	\$0.00	0.6	\$0.00
Fan, Andy	Email A. Polster (Deloitte) regarding work allocation, review notes and e-file process for the 2022 state tax return extensions.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments for Massachusetts federal extensions that were previously uploaded to Intela.	\$0.00	0.6	\$0.00
Fan, Andy	Clear comments on PDF for California federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Alabama (Privilege Tax) into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financial statements in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.5	\$0.00
Polster, Andrew	Update tracker for states that allow e-file based on Corptax software.	\$0.00	0.9	\$0.00
Polster, Andrew	Finalize BlockFi Inc. and subsidiaries tax year 2022 extension workpaper for estimated payment amounts based on updated franchise tax calculation, prior year overpayments, tax year 2022 calculations, and safe harbor buffer.	\$0.00	1.4	\$0.00
Polster, Andrew	Review e-file rules for states that have tax year 2022 filing obligations in Corptax.	\$0.00	0.5	\$0.00
Polster, Andrew	Review to update BlockFi Inc. and subsidiaries tax year 2022 extensions workpaper for states that follow federal extensions to confirm filing list.	\$0.00	1.2	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/11/2023				
Fan, Andy	Upload federal extensions for Massachusetts into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload federal extensions for Michigan into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Discussion with A. Polster (Deloitte) regarding work allocation, review notes, and e-file process for the 2022 state tax return extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to federal extensions for Connecticut into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to federal extensions for District of Columbia into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear e-file issues for District of Columbia for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for District of Columbia for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Maryland for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for North Carolina for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Massachusetts for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Arizona for BlockFi Inc. entity federal extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to federal extensions for Arizona into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to federal extensions for California into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload federal extensions for Idaho into Intela for BlockFi Inc.	\$0.00	0.2	\$0.00
Fan, Andy	Upload federal extensions for Kentucky into Intela for BlockFi Inc.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

04/11/2023

Fan, Andy	Clear e-file issues for California for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Connecticut for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Upload to federal extensions for South Carolina into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Polster, Andrew	Discussion with A. Fang (Deloitte) regarding Corptax software, return preparation, assignments, and e-file package creation.	\$0.00	0.7	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New York City.	\$0.00	0.3	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New Jersey.	\$0.00	0.3	\$0.00
Polster, Andrew	Update assignment in BlockFi Inc. and subsidiaries tax year 2022 extension tracker based on team availability.	\$0.00	0.4	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New York.	\$0.00	0.3	\$0.00

04/12/2023

Fan, Andy	Prepare BlockFi extension transmittal letters.	\$0.00	1.2	\$0.00
Polster, Andrew	Re-print all tax year 2022 state extensions from Corptax for BlockFi Inc. and subsidiaries to make adjustment for address change.	\$0.00	1.8	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Oregon.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New York extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New Jersey extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Maryland extension in Corptax.	\$0.00	0.2	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/12/2023				
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 North Carolina extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Arizona extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Vermont.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Wisconsin.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Wisconsin extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Vermont extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New York City extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Montana.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New Mexico.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages created by A. Fang (Deloitte) for tax year 2022 Florida extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Rhode Island.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Texas.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Utah.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Connecticut extension in Corptax.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/12/2023				
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 District Of Columbia extension in Corptax.	\$0.00	0.3	\$0.00
04/13/2023				
Polster, Andrew	Create tax year 2022 extension zip file Including all state and federal extensions for BlockFi Inc. and subsidiaries.	\$0.00	0.1	\$0.00
Polster, Andrew	Draft email to H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte) delivering extensions to BlockFi for review.	\$0.00	0.2	\$0.00
Polster, Andrew	Clear diagnostic issues on e-file packages for tax year 2022 extensions.	\$0.00	0.8	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Kentucky extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Massachusetts extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Finalize tax year 2022 extensions for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
04/14/2023				
Fan, Andy	Record responses of those on the BlockFi engagement team to see if they had a relationship with bankruptcy judge and trustee.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Review federal and various state extension requests for BlockFi Inc. and subsidiaries 2022 tax return obligations.	\$0.00	2.6	\$0.00
Gardyn, Jordon	Call with H. Powers (BlockFi) discussing open information request lists for 2022 tax return compliance and IRC Section 382 (net operating loss carryforward rules) study.	\$0.00	0.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/14/2023				
Gardyn, Jordon	Review the adjustments made to the 2021 book financial statements after the filing of the original 2021 federal tax return.	\$0.00	0.8	\$0.00
Jurado, Edgar	Create e-file request using Deloitte EMG technology, in order to e-file to the IRS, to extend Blockfi Bitcoin Trust (1041) to deliver to BlockFi.	\$0.00	0.4	\$0.00
Polster, Andrew	Review tax year 2022 State extensions within Corptax to prepare to transmit to state.	\$0.00	1.2	\$0.00
Polster, Andrew	Review extensible markup language report and e-file packages for tax year 2022 State extensions.	\$0.00	1.1	\$0.00
Polster, Andrew	Set up transmission emails in Corptax to monitor and track acceptance/rejection of state/Federal extensions from Corptax.	\$0.00	0.7	\$0.00
Schulhof, Ken	Review originally filed 2021 federal return to understand changes to taxable income to capture in amended returns.	\$0.00	0.6	\$0.00
Schulhof, Ken	Review 2022 tax return extension package shared by J. Gardyn, A. Polster, M. Wojtas (Deloitte) prior to sharing with H. Powers (BlockFi).	\$0.00	1.3	\$0.00
Schulhof, Ken	Debrief with J. Gardyn (Deloitte) on his discussion with H. Powers (BlockFi) on information request lists.	\$0.00	0.4	\$0.00
04/16/2023				
Dizon, Sharon	Monitor e-filing status to pull acceptance in CCH (access electronic filing status system) regarding Blockfi Bitcoin Trust.	\$0.00	0.4	\$0.00
Polster, Andrew	Clear e-file diagnostic issue on New York State extension in preparation of e-file.	\$0.00	0.4	\$0.00
Polster, Andrew	Update state return e-file packages for revised payment date.	\$0.00	1.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/16/2023				
Polster, Andrew	Clear e-file diagnostic issue on New York City extension in preparation of e-file.	\$0.00	0.4	\$0.00
Polster, Andrew	Requalify e-file packages for State returns after date changed in software.	\$0.00	0.9	\$0.00
04/17/2023				
Fan, Andy	Draft poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.3	\$0.00
Fan, Andy	Continue to draft poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.3	\$0.00
Fan, Andy	Send poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with S. Lee, K. Schulhof (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00
Lee, Sarah	Call with K. Schulhof (Deloitte) to discuss transition onto the project to assist on day to day BlockFi project activities.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00
Polster, Andrew	Review Federal extensible markup language report and attachment before transmitting in Corptax.	\$0.00	0.9	\$0.00
Polster, Andrew	Transmit State and Federal packages for tax year 2022 for e-filed extensions.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/17/2023				
Schulhof, Ken	Call with K. Schulhof, J. Gardyn, S. Lee, M. Wojtas (all Deloitte) to catch up on status and explain to team the adjustments from originally filed 2021 return for reasons to amend.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, S. Lee (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) on fluctuation in the BlockFi Balance Sheet and Income Statement between filed 2021 returns and updated financial statements.	\$0.00	0.8	\$0.00
04/18/2023				
Gardyn, Jordon	Review adjustment recorded for tax returns on 2021 to assist with preparation of the 2022 federal tax return preparation.	\$0.00	0.9	\$0.00
Gibian, Craig	Prepare memorandum regarding calculation of taxable income.	\$0.00	0.7	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. 2021 taxable income summary.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. Wojtas, A. Polster, J Gardyn (Deloitte), H. Powers and S. Bailey (BlockFi) walking through information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review 2022 support to identify the items on the balance sheet that potentially need to be adjusted for tax return purposes.	\$0.00	0.6	\$0.00
Schulhof, Ken	Analyze tax adjustments required on the 2021 returns and whether there is additional support to be requested.	\$0.00	0.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/19/2023				
Fan, Andy	Summarize results of the poll answers for emails sent out to the BlockFi Deloitte Tax engagement team and sent results to J. Gardyn (Deloitte).	\$0.00	0.5	\$0.00
Fan, Andy	Draft poll answers for email sent out to the BlockFi Deloitte Tax engagement team confirming whether professionals have a relationship with any of the listed Trustees in the BlockFi bankruptcy proceedings.	\$0.00	0.3	\$0.00
Fan, Andy	Send poll answers for email sent out to the BlockFi Deloitte Tax engagement team confirming whether professionals have, or had, any type of digital asset deposit relationship with BlockFi.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Revise memorandum discussing BlockFi Inc. 2021 taxable income calculation.	\$0.00	2.0	\$0.00
Polster, Andrew	Gather extensible markup language files related to tax year 2022 e-filed extensions to convert to PDF to document State acceptance.	\$0.00	0.6	\$0.00
Polster, Andrew	Print acceptance emails generated from Corptax to PDF to send to BlockFi side including H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte) as proof of submission.	\$0.00	0.4	\$0.00
04/20/2023				
Gardyn, Jordon	Call with M. Wojtas (Deloitte), H. Powers (BlockFi) and S. Bailey (BlockFi) walking through information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00
Lee, Sarah	Review the 2021 amended return calculation schedule of BlockFi Inc.	\$0.00	0.5	\$0.00
Lee, Sarah	Call with J. Gardyn, M. Wojtas (Deloitte) to discuss the 2021 amended return calculations.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/20/2023				
Lee, Sarah	Discussion with K. Schulhof, J. Gardyn (Deloitte) status of 2022 extensions/2022 workpapers for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Compile acknowledgment package to draft email to H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte).	\$0.00	0.6	\$0.00
Polster, Andrew	Email H. Powers (BlockFi) documenting proof of e-file for state and federal extensions.	\$0.00	0.4	\$0.00
Schulhof, Ken	Review balance sheet and income statement provided by S. Bailey (BlockFi) for 2022 tax return.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte), H. Powers (BlockFi), S. Bailey (BlockFi) to discuss information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00
04/21/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review financials to revise summary memorandum of BlockFi Inc. 2021 taxable income calculation.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Gardyn, Jordon	Prepare consolidated information request list for IRC section 382 (net operating loss carryforward rules) and 2022 tax return request lists with updated information received vs what is outstanding to share with B. Mathews, S. Bailey, R. Loban (BlockFi).	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) discussing changes to the 2021 BlockFi financial statements provided from the version used for the filed 2021 tax returns.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the 2022 tax return support received to sent question to B. Mathews, S. Bailey (BlockFi) regarding method of accounting being used in 2022 support received.	\$0.00	1.1	\$0.00
Lee, Sarah	Discussion with K. Schulhof, J. Gardyn, M. Wojtas (Deloitte) regarding request list for the 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study items still open.	\$0.00	0.4	\$0.00
Lee, Sarah	Call with M. Wojtas (Deloitte) to review and walk through 2022 taxable income line item support provided by company received to date.	\$0.00	1.6	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) discussing changes to the 2021 BlockFi financial statements provided from the version used for the filed 2021 tax returns.	\$0.00	0.7	\$0.00
Schulhof, Ken	Discussion with S. Lee, J. Gardyn, M. Wojtas (Deloitte) regarding request list for the 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study items still open.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Schulhof, Ken	Review BlockFi financial statement support provided for 2022 to gain an understanding of the method of accounting utilized by BlockFi.	\$0.00	0.8	\$0.00
Wojtas, Mike	Compile revised information request to include additional detail for BlockFi 2022 compliance state and federal returns.	\$0.00	0.5	\$0.00
04/25/2023				
Gardyn, Jordon	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), S. Lee, K. Schulhof, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the fluctuation between accounts in the BlockFi financial statements provided for 2022 as compared to 2021.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Update the 2022 tax return and IRC section 382 (net operating loss carryforward rules) study information request list for details provided by B. Mathews, S. Bailey (BlockFi) and shared updated request list with A. Sexton (Kirkland and Ellis).	\$0.00	0.4	\$0.00
Gardyn, Jordon	Summarize adjustments to the 2021 return as a result of the updated financials provided.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials.	\$0.00	0.4	\$0.00
Lee, Sarah	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), J. Gardyn, K. Schulhof, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Provide instruction to M. Wojtas (Deloitte) regarding 2021 subsidiaries trail balances and Deloitte prepared tax summary to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/25/2023				
Schulhof, Ken	Review updated information request list for 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study for the current status of outstanding information requested.	\$0.00	0.4	\$0.00
Schulhof, Ken	Review the fluctuations of the balance sheet accounts between 2021 and 2022.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), J. Gardyn, S. Lee, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review the investment roll forward support for the activity of the investments held by BlockFi from 2020 to 2021.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl (BlockFi), J. Gardyn, S. Lee, K. Schulhof (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
04/26/2023				
Gardyn, Jordon	Review comparison of 2022 and 2021 financial statements to update the information request list and share additional questions/open items with S. Bailey, B. Mathews (BlockFi).	\$0.00	0.8	\$0.00
Gibian, Craig	Analyze calculation of taxable income for 2022 for BlockFi.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials as compared to 2021 financials and tax reporting.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Compile BlockFi Inc. and subsidiaries 2022 trail balances to aid in the preparation of 2022 tax return workpapers.	\$0.00	2.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/26/2023				
Schulhof, Ken	Review fluctuations, document questions to be sent to S. Bailey, B. Mathews (BlockFi) on the 2022 financials with J. Gardyn (Deloitte).	\$0.00	0.7	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, C. Gibian, A. Turenshine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$0.00	0.5	\$0.00
04/27/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss breaking down the financial statements provided to see the potential tax adjustments for the 2022 tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review support provided by B. Mathews (BlockFi) to understand what investments remain at the end of the year 2022 to assess what needs to come out of the fair value mark for tax purposes.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Review workpapers on a mark-to-market approach for 2022 to try and prove out a deferred roll forward as a result of the change in accounting method for tax purposes to mark-to-market.	\$0.00	1.3	\$0.00
Meng, Zhaoyu	Prepare a comparative summary of the 2021 and 2022 balance sheet and income statement to measure the change over different reporting periods.	\$0.00	2.5	\$0.00
Schulhof, Ken	Review profit & loss for potential investments on the 2022 financials to assess tax treatment for 2022.	\$0.00	0.7	\$0.00
Schulhof, Ken	Review schedule of the investment roll forward for the ownership stakes for investment held by BlockFi, and various other strategic investments provided.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/27/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss breaking down the financial statements provided to see the potential tax adjustments for the 2022 tax return.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review amended return summary provided by J. Gardyn (Deloitte) to understand the various changes to the profit and loss.	\$0.00	1.1	\$0.00
04/28/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss next steps for 2021 amended return and discussed finalizing workpaper and have team update returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the 2022 financial support for the stock compensation adjustment provided by B. Mathews (BlockFi).	\$0.00	0.7	\$0.00
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding updated information request list and what items remain outstanding for IRC section 382 (net operating loss carryforward rules) work and 2022 tax returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Discussion with K. Schulhof, D. Krozek (Deloitte) on BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Create book-to-tax comparison from 2021 filed return vs proposed amended return adjustments based on summary financial statements updated for 2021 received from BlockFi.	\$0.00	1.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss next steps for 2021 amended return and discussed finalizing workpaper and have team update returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, D. Krozek (Deloitte) on BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/28/2023				
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding updated information request list and what items remain outstanding for IRC section 382 (net operating loss carryforward rules) work and 2022 tax returns.	\$0.00	0.5	\$0.00
05/01/2023				
Forrest, Jonathan	Discussion with J. Gardyn, C. Gibian, D. Krozek, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the 2022 supporting schedules provided on the details behind the balance sheet account line items to identify questions.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, K. Schulhof (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Discussion with J. Forrest, C. Gibian, D. Krozek, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Gibian, Craig	Discussion with J. Forrest, J. Gardyn, D. Krozek, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/01/2023				
Lang, Mary Jo	Review 2022 BlockFi Inc. financials for purposes of BlockFi Inc. 2022 taxable income computation.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00
Massey, Rob	Discussion with J. Forrest, J. Gardyn, C. Gibian, D. Krozek, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with C. Gibian, MJ. Lang, M. Wojtas, J. Gardyn (Deloitte) discussing follow up questions on BlockFi 2022 balance sheet and income statement provided and plan to calculate taxable income for the year 2022.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Forrest, J. Gardyn, C. Gibian, D. Krozek, R. Massey, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review list of questions from J. Gardyn (Deloitte) going through support provided that were summarized in the BlockFi 2022 tax return workpapers.	\$0.00	1.0	\$0.00
Schulhof, Ken	Call with C. Gibian, MJ. Lang, J. Gardyn (Deloitte) regarding questions on the 2022 balance sheet account classifications in advance of call with A. Sexton (Kirkland and Ellis), R. Loban (BlockFi).	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/02/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) (partial) regarding engagement team members and identify potential staff to onboard onto the engagement team.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Summarize the responses provided by S. Bailey (BlockFi) regarding questions on BlockFi 2022 financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Compare the generally accepted accounting principals financial statements to the management fair value financial statements for the differences in the mark-to-market calculation prepared for purposes of the BlockFi 2021 amended tax returns.	\$0.00	1.3	\$0.00
Kothari, Mahek	Setup archive folder for BlockFi.	\$0.00	0.1	\$0.00
Meng, Zhaoyu	Prepare a reconciliation between the consolidated trail balance and the financial statement to aid in the preparation of BlockFi 2022 tax return workpapers.	\$0.00	3.5	\$0.00
Schulhof, Ken	Consider the potential taxable income impacts for the BlockFi responses to the questions asked regarding the changes in the accounts on the 2022 balance sheet vs the 2021 balance sheet presentation.	\$0.00	0.4	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding engagement team members and identify potential staff to onboard onto the engagement team.	\$0.00	0.6	\$0.00
Schulhof, Ken	Evaluate the changes required to the amended return to provide direction on how to calculate the M-1s from book to taxable income.	\$0.00	0.8	\$0.00
05/03/2023				
Gardyn, Jordon	Share the BlockFi 2021 tax return supporting schedules with M. Wojtas and S. Lee (Deloitte) to further identify areas to focus on for changes for amended filing.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/03/2023				
Wojtas, Mike	Review 2022 trial balances provided by client to financials.	\$0.00	1.2	\$0.00
Wojtas, Mike	Review coding of trial balances to Corptax accounts for import and set-up of 2022 tax return.	\$0.00	0.8	\$0.00
05/04/2023				
Gardyn, Jordon	Summarize responses to questions provided by S. Bailey (BlockFi) and incorporate them as notes into the Deloitte Tax prepared 2022 summary tax return workbook.	\$0.00	1.7	\$0.00
Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) BlockFi responses on 2022 income statement and balance sheet to understand whether additional changes are required to the 2021 filed tax returns based on updated understanding of the 2022 income statement.	\$0.00	0.5	\$0.00
Lee, Sarah	Review 2021 tax return for potential further adjustments required on amended returns for updating fair value amounts.	\$0.00	3.0	\$0.00
Schulhof, Ken	Review updated 2022 tax return workpapers with S. Bailey (BlockFi) responses incorporated to provide comments to J. Gardyn (Deloitte) on further updates to be made to the 2022 tax return workpapers.	\$0.00	0.8	\$0.00
Schulhof, Ken	Discuss with J. Gardyn (Deloitte) BlockFi responses on 2022 income statement and balance sheet to understand whether additional changes are required to the 2021 filed tax returns based on updated understanding of the 2022 income statement.	\$0.00	0.5	\$0.00
Wojtas, Mike	Review 2022 trial balance accounts for mapping of line items into the 2022 BlockFi Inc and Subs income statement and balance sheet.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/04/2023				
Wojtas, Mike	Review coding of trial balances to Corptax accounts for import and set-up of 2022 tax return.	\$0.00	0.9	\$0.00
05/05/2023				
Gardyn, Jordon	Email A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) regarding information request list for expected engagement timeline for BlockFi 2022 tax return preparation and IRC section 382 (net operating loss carryforward limitation rules) study analysis.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update the 2022 Deloitte Tax workpaper to share with C. Gibian, MJ. Lang, and K. Schulhof (Deloitte) regarding responses received from S. Bailey (BlockFi) and support received for the custodian asset balance support received.	\$0.00	2.1	\$0.00
Gardyn, Jordon	Discussion with K. Schulhof, D. Krozek (Deloitte Tax) regarding BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with M. Wojtas (Deloitte) reconciling differences from the separate legal entity trial balances consolidation prepared by Deloitte compared to BlockFi's consolidated financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with S. Lee, K. Schulhof, M. Wojtas (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Krozek, Derek	Discussion with J. Forrest, J. Gardyn, C. Gibian, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/05/2023				
Lee, Sarah	Call with J. Gardyn, K. Schulhof, M. Wojtas (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Lee, Sarah	Reconcile BlockFi separate entity trial balances with updated financials to aid in the preparation of 2022 tax return workpapers.	\$0.00	3.8	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, D. Krozek (Deloitte Tax) regarding BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review the summary financial statements included in the BlockFi 2022 tax return workpapers with tie-out to support and BlockFi responses incorporated within the 2022 tax return workpapers.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn, S. Lee, M. Wojtas (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn, S. Lee, K. Schulhof (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte) reconciling differences from the separate legal entity trial balances consolidation prepared by Deloitte compared to BlockFi's consolidated financials.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/08/2023				
Gardyn, Jordon	Call with C. Gibian, R. Massey, K. Schulhof (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Gardyn, R. Massey, K. Schulhof (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review updated 2022 BlockFi Inc. financial information to prepare comments and questions.	\$0.00	0.8	\$0.00
Massey, Rob	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, R. Massey (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
05/09/2023				
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, K. Schulhof, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Send email to R. Loban (BlockFi) with questions on the breakout of the 2022 balance sheet accounts included in the financial statements prepared by BlockFi.	\$0.00	0.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/09/2023				
Gardyn, Jordon	Review the investment roll-forward prepared by S. Bailey (BlockFi) and sent questions back to S. Bailey (BlockFi) on reconciling amounts to the 2022 financial statements.	\$0.00	1.6	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review updated BlockFi Inc. 2022 financials.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review the investment roll-forward support provided by S. Bailey (BlockFi) to share questions with J. Gardyn (Deloitte) to further send to S. Bailey and R. Loban (both BlockFi) regarding the accounting method utilized for the investment rollforward.	\$0.00	0.8	\$0.00
Wojtas, Mike	Prepare worksheet for 2022 tax return.	\$0.00	0.9	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/09/2023				
Wojtas, Mike	Call with J. Gardyn, C. Gibian, MJ. Lang, K. Schulhof (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Wojtas, Mike	Compile request items received from client for 2022 tax return.	\$0.00	0.6	\$0.00
05/10/2023				
Gardyn, Jordon	Summarize responses from S. Bailey (BlockFi) on questions sent via email on the 2022 financial statements.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials in preparing tax analysis.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Reconcile separate entity trial balances with BlockFi financials to eliminate intercompany accounts.	\$0.00	3.5	\$0.00
Meng, Zhaoyu	Update trial balance account coding and descriptions for tax software data importing.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Meeting with M. Wojtas (Deloitte) for tax return 2022 workpaper regarding reconciliation of separate entity trial balances to BlockFi financials and tax software coding.	\$0.00	1.2	\$0.00
Meng, Zhaoyu	Meeting with M. Wojtas (Deloitte) regarding BlockFi tax return 2022 workpaper.	\$0.00	0.5	\$0.00
Wojtas, Mike	Meeting with Z. Meng (Deloitte) regarding BlockFi tax return 2022 workpaper.	\$0.00	0.5	\$0.00
Wojtas, Mike	Meeting with Z. Meng (Deloitte) for tax return 2022 workpaper regarding reconciliation of separate entity trial balances to BlockFi financials and tax software coding.	\$0.00	1.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/11/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding open requests and questions currently with R. Loban and S. Bailey (BlockFi) on the BlockFi 2022 tax returns.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Reconcile separate entity trial balances with updated financials to aid in the preparation of 2022 tax return workpapers.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Meeting with M. Wojtas (Deloitte) regarding tax return 2022 workpaper, reconciling BlockFi separate entity trial balances to financials and tax software coding with updated financials.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding open requests and questions currently with R. Loban and S. Bailey (BlockFi) on the BlockFi 2022 tax returns.	\$0.00	0.5	\$0.00
Wojtas, Mike	Meeting with Z. Meng (Deloitte) regarding tax return 2022 workpaper, reconciling BlockFi separate entity trial balances to financials and tax software coding with updated financials.	\$0.00	0.5	\$0.00
05/12/2023				
Gardyn, Jordon	Review support received from S. Bailey and B. Matthews (BlockFi) related to the legal agreements associated with the FTX company line of credit provided to BlockFi.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Email S. Bailey (BlockFi) regarding 2022 Bitwise investor form K-1 received and request the 2021 investor form K-1 for reporting on the amended BlockFi 2021 returns.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Prepare summary outline of BlockFi Inc. 2022 tax year and taxable loss.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/12/2023				
Meng, Zhaoyu	Prepare the consolidated balance sheet of 2022 BlockFi tax return workpapers.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Prepare the proforma book to tax reconciliation of 2022 BlockFi tax return workpapers.	\$0.00	3.0	\$0.00
Schulhof, Ken	Discussion with D. Krozek (Deloitte Tax), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) regarding BlockFi case status update and related tax considerations.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review 2022 BlockFi investor form K-1 received for Bitwise to inquire from the company as to the status of the 2021 investor form K-1 for their investment in Bitwise.	\$0.00	0.3	\$0.00
Wojtas, Mike	Review 2022 tax return workpaper, for book items, after updates made to trial balance information.	\$0.00	3.0	\$0.00
05/15/2023				
DiPaolo, Michele	Call with J. Gardyn (Deloitte) regarding status of BlockFi 2022 tax compliance and areas where we need to continue to focus on to move projects forward.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. DiPaolo (Deloitte) regarding status of BlockFi 2022 tax compliance and areas where we need to continue to focus on to move projects forward.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Reconcile investment roll forward support to the financial statement line items to send open questions to S. Bailey (BlockFi) on information shared.	\$0.00	2.1	\$0.00
Gardyn, Jordon	Update tax workpaper comparison for new financial support received.	\$0.00	1.4	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials and summary of BlockFi Inc. 2022 taxable income.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/15/2023				
Lee, Sarah	Summarize financial information in workpaper for 2022 tax return to calculate the book-to-tax adjustment for fair value reporting.	\$0.00	1.5	\$0.00
Schulhof, Ken	Review investment roll-forward shared by S. Bailey (BlockFi) to further send questions/comments to J. Gardyn (Deloitte) on the investment schedule.	\$0.00	0.6	\$0.00
Wilson, Clinton	Prepare federal return workpaper for US return of partnership income and New Jersey state return of partnership income.	\$0.00	0.6	\$0.00
05/16/2023				
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, K. Schulhof (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Discuss with C. Gibian, MJ. Lang, K. Schulhof (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/16/2023				
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financial information to update summary of BlockFi Inc. 2022 taxable income.	\$0.00	1.4	\$0.00
Meng, Zhaoyu	Add supporting workpapers for tax software coding and eliminations for the preparation of 2022 federal tax return workpapers.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare schedule M-3 net income or loss reconciliation workpaper for 2022 BlockFi tax return.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang, (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00
Wilson, Clinton	Email M. Wojtas (Deloitte) regarding BlockFi NB workpaper for US return of partnership income.	\$0.00	0.3	\$0.00
Wilson, Clinton	Prepare federal return workpaper for US return of partnership income and New Jersey state return of partnership income.	\$0.00	2.1	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/17/2023				
Gardyn, Jordon	Summarize financial information in workpaper for 2022 tax return to calculate the book-to-tax adjustment for fair value reporting.	\$0.00	1.1	\$0.00
Schulhof, Ken	Review the 2022 income statement and balance sheet of BlockFi to understand what items need to change for taxable income reporting purposes as part of the mark-to-market reporting adjustment.	\$0.00	0.4	\$0.00
05/18/2023				
Gardyn, Jordon	Discuss with M. Wojtas (Deloitte) regarding preparing the 2022 tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update the BlockFi NB LLC 2022 federal tax return workpapers with comments and sent back to C. Wilson (Deloitte) to start preparing the 2022 tax returns.	\$0.00	1.4	\$0.00
Schulhof, Ken	Exchange messages with J. Gardyn (Deloitte) regarding the preparation of the BlockFi NB LLC 2022 federal and New Jersey tax returns.	\$0.00	0.3	\$0.00
Wilson, Clinton	Prepare federal return for US return of partnership income (1065) for BlockFi NB federal.	\$0.00	2.3	\$0.00
Wojtas, Mike	Discuss with J. Gardyn (Deloitte) regarding preparing the 2022 tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.6	\$0.00
Wojtas, Mike	Update 2022 federal tax return workpaper for book to tax adjustments.	\$0.00	3.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/19/2023				
Forrest, Jonathan	Call with J. Gardyn, C. Gibian, R. Massey, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Prepare template for calculating the M-1 adjustment related to mark-to-market for the 2022 tax return to share with K. Schulhof (Deloitte).	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) discussing presentation of workbook prepared to calculate M-1 adjustment for mark-to-market and tax-basis balance sheet for year-end 2022.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with J. Forrest, C. Gibian, R. Massey, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Discussion with M. Wojtas (Deloitte) as part of tax return 2022 workpaper walkthrough regarding book to tax differences, open items, and approach for consolidated trial balance eliminations to financials.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Forrest, J. Gardyn, R. Massey, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/19/2023				
Massey, Rob	Call with J. Forrest, J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) workpaper for disregarded foreign entities.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Reconcile profit and loss trial balance account eliminations for BlockFi 2022 tax return workpapers.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Discussion with M. Wojtas (Deloitte) of BlockFi tax return 2022 updates to consolidated eliminations.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) discussing presentation of workbook prepared to calculate M-1 adjustment for mark-to-market and tax-basis balance sheet for year-end 2022.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Forrest, J. Gardyn, C. Gibian, R. Massey (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review template prepared by J. Gardyn (Deloitte) to further comment on updating disclosure of amounts on the 2022 BlockFi balance sheet within the tax return workpapers.	\$0.00	0.6	\$0.00
Wilson, Clinton	Prepare federal return for US return of partnership income (1065) for BlockFi NB federal.	\$0.00	0.7	\$0.00
Wilson, Clinton	Prepare federal return for state return of partnership income (1065) for BlockFi NB New Jersey state.	\$0.00	0.4	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/19/2023				
Wojtas, Mike	Discussion with J. Gardyn (Deloitte) as part of tax return 2022 workpaper walkthrough regarding book to tax differences, open items, and approach for consolidated trial balance eliminations to financials.	\$0.00	0.5	\$0.00
Wojtas, Mike	Discussion with Z. Meng (Deloitte) of BlockFi tax return 2022 updates to consolidated eliminations.	\$0.00	0.3	\$0.00
Wojtas, Mike	Update 2022 federal tax return workpaper for book to tax adjustments provided by client.	\$0.00	3.8	\$0.00
05/22/2023				
Gardyn, Jordon	Adjust the BlockFi provided financial statement balance sheet liabilities for 2022 tax return purposes, provided by R. Loban (BlockFi) and includes liabilities based on values as of 11/28/2023 (Chapter 11 date).	\$0.00	1.3	\$0.00
Gardyn, Jordon	Review Bitwise K-1 received to assess tax reporting for the investment vs as presented on financial statements.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review 2021 tax return for potential further adjustments required on amended returns besides for updating fair value amounts.	\$0.00	0.7	\$0.00
Wilson, Clinton	Meeting with M. Wojtas (Deloitte) about issues with Line 1 of schedule K-1 of federal return of partnership income (1065).	\$0.00	0.4	\$0.00
Wilson, Clinton	Prepare federal and state return for US return of partnership income for BlockFi NB federal and New Jersey form 1065.	\$0.00	1.9	\$0.00
05/23/2023				
Forrest, Jonathan	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/23/2023				
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, M. Wojtas (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with J. Forrest, C. Gibian, K. Schulhof (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Forrest, J. Gardyn, K. Schulhof (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, M. Wojtas (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Revise memorandum discussing BlockFi Inc. 2022 taxable income.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, M. Wojtas (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review book-to-tax adjustments for depreciation to reconcile cost basis increase and changes in accumulated depreciation.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Forrest, J. Gardyn, C. Gibian (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00
Wilson, Clinton	Review form 1065 for federal return for US return of partnership income for BlockFi NB LLC .	\$0.00	0.8	\$0.00
Wilson, Clinton	Review forms for New Jersey state partnership return for BlockFi NB LLC	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/23/2023				
Wojtas, Mike	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Wojtas, Mike	Update BlockFi 2022 tax return workpaper to incorporate updated adjustment information received from client.	\$0.00	2.7	\$0.00
05/24/2023				
Gardyn, Jordon	Review consolidated trial balance put together for BlockFi 2022 tax returns by M. Wojtas and Z. Meng (Deloitte).	\$0.00	0.7	\$0.00
Lang, Mary Jo	Review materials related to BlockFi Inc.'s 2022 taxable income calculation.	\$0.00	0.4	\$0.00
Wojtas, Mike	Continue to update BlockFi 2022 tax return workpaper to incorporate updated adjustment information received from client.	\$0.00	2.8	\$0.00
05/25/2023				
Gardyn, Jordon	Review questions prepared by M. Wojtas (Deloitte) on the 2022 stock options expense and BlockFi Cayman LLC trial balance to be sent to B. Matthews and S. Bailey (BlockFi).	\$0.00	0.8	\$0.00
Lang, Mary Jo	Update summary memorandum of BlockFi Inc. 2022 taxable income calculation.	\$0.00	0.7	\$0.00
Schulhof, Ken	Review the IRC Section 382 (net operating loss carryforward limitation rules) study draft deliverable prior to V. Valezco and J. Richter (Deloitte) sharing with R. Loban and S. Bailey (BlockFi).	\$0.00	0.4	\$0.00
05/30/2023				
Gardyn, Jordon	Review the consolidated trial balance, rolling up by legal entity, prepared by M. Wojtas and Z. Meng (Deloitte) based on the BlockFi separate company trial balances provided.	\$0.00	1.6	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/30/2023				
Gardyn, Jordon	Draft email to D. Lyness (Deloitte) regarding review of technology spending per the 2022 trial balances to assist with calculating an IRC section 174 (amortization of research and experimental expenditures) addback for taxable income purposes.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Summarize the partnership investments K-1s received for 2022 while comparing the K-1 amounts to the book income reported on the BlockFi financials.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the calculation of depreciation expense on the trial balance to compare the same to changes in the accumulated depreciation included as a contra-asset account.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Review the book-to-tax difference associated with the gifts and donations trial balance account.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Put together a list of questions based on review of the draft 2022 tax return workpapers to share with B. Mathews, R. Loban, S. Bailey, H. Powers (BlockFi) for their responses.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Review technology spending per the 2022 trial balances.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Update tax software coding and classification of certain assets on schedule L, balance sheets per books, for the preparation of tax return workpaper.	\$0.00	3.2	\$0.00
Schulhof, Ken	Review 2022 income statement and balance sheet included in the 2022 tax return workpapers prepared by M. Wojtas and Z. Meng (Deloitte) and shared by J. Gardyn (Deloitte).	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/30/2023				
Schulhof, Ken	Review the IRC Section 382 (net operating loss carryforward rules) study deliverable to evaluate availability of the net operating loss balances for potential future taxable income liability.	\$0.00	0.6	\$0.00
Wojtas, Mike	Update BlockFi 2022 tax return workpaper for changes to mapping.	\$0.00	2.0	\$0.00
05/31/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding various workstreams and any additional items required to be evaluated for tax year 2022 for BlockFi taxable income.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Prepare a summary tab of the book-to-tax adjustment related to BlockFi Inc and subsidiaries for tax year 2022.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Update classifications of certain trail balance accounts for schedule L, balance sheets per books, to align with the presentation on BlockFi consolidated financial statements.	\$0.00	3.3	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding various workstreams and any additional items required to be evaluated for tax year 2022 for BlockFi taxable income.	\$0.00	1.2	\$0.00
Wilson, Clinton	Make changes to federal and New Jersey return organizers per J. Gardyn (Deloitte) comments regarding schedules K-2 and K-3 of federal US Return of Partnership Income (form 1065).	\$0.00	2.8	\$0.00
06/01/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding open questions with BlockFi team for calculation of the 2022 taxable income.	\$0.00	0.8	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/01/2023				
Gardyn, Jordon	Update the BlockFi federal consolidated tax return workpapers for 2022 for the responses to the questions from S. Bailey (BlockFi).	\$0.00	1.3	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc. based on BlockFi Inc.'s 2022 financial statements.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Revise memorandums addressing 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.9	\$0.00
Lang, Mary Jo	Revise memorandums addressing 2021 taxable income calculation for BlockFi Inc.	\$0.00	1.1	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding open questions with BlockFi team for calculation of the 2022 taxable income.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review responses provided by S. Bailey (BlockFi) for the questions sent by J. Gardyn (Deloitte) related to 2022 federal taxable income calculation.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review 2021 filed tax return to understand the filing positions for the international entity located in Singapore, United Kingdom and Bermuda.	\$0.00	1.3	\$0.00
Wilson, Clinton	Call with tax preparation software company for populating schedules K-2 (partners' distributive share items), K-3 (partner's share of income, deductions, credits) of the Federal form 1065 (U.S. return of partnership income).	\$0.00	0.6	\$0.00
Wilson, Clinton	Work on Federal return form 1065 (U.S. return of partnership income).	\$0.00	0.8	\$0.00
Wilson, Clinton	Review New Jersey form 1065 (U.S. return of partnership income).	\$0.00	0.8	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/02/2023				
Gardyn, Jordon	Review 2022 federal taxable income workpapers for the summarized financial results for reporting on the BlockFi consolidated federal tax return coming from the trial balance prepared by BlockFi.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with D. Krozek, and K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Update memorandums discussing 2021 and 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.2	\$0.00
Schulhof, Ken	Review 2021 tax filed return to understand the filing positions for the international entity located in Singapore, United Kingdom and Bermuda.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with D. Krozek, and J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.3	\$0.00
Wojtas, Mike	Update BlockFi 2022 tax return workpaper for changes to mapping to income statement, balance sheet, and schedule M-3 (forms for net income/loss reconciliation for corporations) accounts in compliance software.	\$0.00	1.0	\$0.00
06/05/2023				
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2020.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2021.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2022.	\$0.00	0.6	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

06/05/2023

Polster, Andrew	Send email to M. DiPaolo (Deloitte) regarding payment of New York City balance due from notice.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with New York city department of revenue regarding notice BlockFi received to confirm with the state that the balance was paid and no further action is required.	\$0.00	0.7	\$0.00

06/06/2023

Gardyn, Jordon	Discuss with D. Lyness, M. Wojtas, (Deloitte), R. Loban, H. Powers (BlockFi) approach for calculating book-to-tax difference with research and experimentation costs under IRC section 174 (amortization of research and experimental expenditures).	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review the 2022 federal taxable income differences from the financial statements prepared by BlockFi.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the workpapers for the schedule M-3 (forms for net income/loss reconciliation for corporations) included in the BlockFi 2022 federal tax return.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Call with M. Lang, and K. Schulhof (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review federal tax return workpapers to reconcile presentation of financial statements to how amounts are presenting in BlockFi federal tax return form 1120 (U.S. corporation income tax return).	\$0.00	1.3	\$0.00
Gardyn, Jordon	Consolidate the 2022 federal tax return workpapers to reduce the complexity and assist the reader in better understanding how items are flowing and reporting on the 2022 tax return.	\$0.00	1.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/06/2023				
Lang, Mary Jo	Revise 2020-2022 taxable income summary memorandum for BlockFi Inc.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Call with J. Gardyn and K. Schulhof (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Update tax software coding to aid in the preparation of 2022 tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare consolidated book to tax reconciliation for 2022 tax return workpaper.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Prepare consolidated schedule L (balance sheets per books) for 2022 tax return workpaper.	\$0.00	2.0	\$0.00
Polster, Andrew	Research Minnesota notice regarding tax year 2022 for amount due.	\$0.00	0.4	\$0.00
Polster, Andrew	Email J. Gardyn (Deloitte) regarding Minnesota notice regarding tax year 2022 for amount due.	\$0.00	0.1	\$0.00
Schulhof, Ken	Call with M. Lang, and J. Gardyn (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
06/07/2023				
Gardyn, Jordon	Review balance sheet classification of amounts presented in the 2022 tax return workpapers for BlockFi Inc.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare consolidated book income to tax income adjustment for 2022 tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare consolidated schedule M-3 (net income/loss reconciliation for corporations) workpaper for 2022 tax return.	\$0.00	2.0	\$0.00
Schulhof, Ken	Review reconciliation of the schedule M-1 adjustments for book and taxable income on the, 2022 federal tax return prepared by J. Gardyn and M. Wojtas (Deloitte).	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/08/2023				
Gardyn, Jordon	Update 2022 tax return workpaper for calculation of mark-to-market adjustment to be reported on the tax return.	\$0.00	0.9	\$0.00
Meng, Zhaoyu	Prepare information return form 8858 (U.S. persons with respect to foreign disregarded entities and branches) for BlockFi International and BlockFi Cayman.	\$0.00	1.0	\$0.00
06/09/2023				
Gardyn, Jordon	Update book-to-tax adjustment associated with the mark-to-market adjustment to be reported on the 2022 tax returns for BlockFi.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Review 2022 taxable income summary for BlockFi Inc.	\$0.00	0.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
06/12/2023				
Gardyn, Jordon	Reconcile the difference in depreciation expense and changes in accumulated depreciation in 2022 tax return workpapers based on responses to questions received from S. Bailey (BlockFi).	\$0.00	0.7	\$0.00
Gardyn, Jordon	Break the 2021 financial statement in further detail to identify accounts for which mark-to-market accounting is applicable for the book-to-tax difference.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/12/2023				
Gardyn, Jordon	Break the 2022 financial statement in further detail to identify accounts for which mark-to-market accounting is applicable for the book-to-tax difference.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax return workpapers to share with K. Schulhof (Deloitte) for review.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Consolidate notes maintained in separate tax workpapers documented as support into the 2022 BlockFi Inc and subsidiaries 2022 federal tax return workpapers.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Reconcile taxable income reported on investment K-1s for investments held by BlockFi versus the book income reported (within the BlockFi financial statements) to be added back for tax purposes on the 2022 federal tax return workpapers.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Prepare limitation on business interest expense under section 163(j) for 2022 tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare 2022 consolidated tax return workpaper.	\$0.00	3.5	\$0.00
Schulhof, Ken	Review 2022 tax return workpapers for the adjustments calculated for book-to-tax differences.	\$0.00	0.9	\$0.00
Wojtas, Mike	Review 2022 tax return workpapers for updates made by M. Zhaoyu (Deloitte) for coding and adjustments.	\$0.00	1.5	\$0.00
06/13/2023				
DiPaolo, Michele	Gather BlockFi tax year 2022 apportionment information to review file for completion and incorporate process into Deloitte compliance workpapers.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Call with M. Wojtas, and C. Ngo (Deloitte) to discuss 2022 tax return workpapers.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/13/2023				
Gardyn, Jordon	Call with K. Schulhof, M. Lang, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 taxable income workpapers.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Gardyn, M. Lang, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with C. Ngo and J. Gardyn (Deloitte) to discuss 2022 tax return workpapers.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Gardyn, K. Schulhof, and M. Lang (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
06/14/2023				
Gardyn, Jordon	Review updated tax return mapping of accounts in the 2022 tax return workpapers for import into tax return software (CorpTax).	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, and C. Ngo (Deloitte) discussing approach of inputting 2022 tax return information into tax compliance software.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Input account coding into tax compliance software (CorpTax) for the preparation of 2022 tax return.	\$0.00	3.5	\$0.00
Schulhof, Ken	Review the mark-to-market adjustment for 2022 taxable income and components included in the calculation.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/14/2023				
Wojtas, Mike	Review coding of income statement, balance sheet, and M-3 (forms for net income/loss) reconciliation for corporations) accounts in compliance software for BlockFi Inc and subsidiaries in 2022 tax return.	\$0.00	2.0	\$0.00
Wojtas, Mike	Call with C. Ngo and Z. Meng (Deloitte) discussing approach of inputting 2022 tax return information into tax compliance software.	\$0.00	1.0	\$0.00
06/16/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss timing for the 2022 tax return workpapers for BlockFi.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss timing for the 2022 tax return workpapers for BlockFi.	\$0.00	0.8	\$0.00
06/19/2023				
DiPaolo, Michele	Incorporate state apportionment information provided by BlockFi into our tax year 2022 state apportionment summary workpaper.	\$0.00	1.5	\$0.00
DiPaolo, Michele	Call with A. Tilley, A. Polster and J. Gardyn (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income and the 2022 state and local tax returns.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/19/2023				
Gardyn, Jordon	Prepare a summary of the 2022 income statement and balance sheet to be included in 2022 tax return workpapers for the BlockFi UK Ltd. and BlockFi Asia PTE controlled foreign subsidiaries.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) in office to walk-through the 2022 mark-to-market calculation.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Review updated BlockFi NB, LLC short period federal partnership return for 2022.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with A. Tilley, M. DiPaolo, and A. Polster (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income, state and local tax returns.	\$0.00	0.4	\$0.00
Gibian, Craig	Review workpapers supporting the calculation of BlockFi's 2022 taxable income.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review 2022 BlockFi Inc. tax workpapers.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Continue to review 2021 BlockFi Inc. tax workpapers.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Tilley, M. DiPaolo, J. Gardyn (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income, state and local tax returns.	\$0.00	0.4	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) in office to walk-through the 2022 mark-to-market calculation.	\$0.00	1.4	\$0.00
06/20/2023				
Boynes, Bridget	Update the 2022 tax return form 1065 (U.S. return of partnership income) regarding the allocations of amount in schedule K-2 (partners' distributive share items).	\$0.00	1.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/20/2023				
Boynes, Bridget	Update the 2022 tax return form 1065 (U.S. return of partnership income) regarding allocations of amount in schedule K-3 (partner's share of income, deductions, credits) to allocate the amount of partnership income.	\$0.00	1.6	\$0.00
Boynes, Bridget	Continue to update the 2022 tax return form 1065 (U.S. return of partnership income) regarding allocations of amount in schedule K-3 (partner's share of income, deductions, credits) report to allocate amount of partnership income.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Discuss with B. Boynes (Deloitte) the questions on making updates to BlockFi NB partnership return for 2022.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update the 2022 tax return workpapers for the changes to the book-to-tax adjustment for mark-to-market accounting.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update the reconciliation of changes in assets and liabilities subject to mark-to-market accounting for 2022 tax return purposes to the other operating income loss amounts reported on the 2022 income statement.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Call with C. Gibian, and M. Lang (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with M. Lang and J. Gardyn (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. 2022 taxable income calculation summary.	\$0.00	1.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/20/2023				
Lang, Mary Jo	Call with C. Gibian and J. Gardyn (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review updated reconciliation of changes in the 2022 BlockFi balance sheet accounts impacting the adjustment for tax reporting of mark-to-market accounting.	\$0.00	0.7	\$0.00
06/21/2023				
Gardyn, Jordon	Review support provided for purposes of calculating the capitalization of research and experimentation costs under IRC section 174 (amortization of research and experimental expenditures).	\$0.00	0.8	\$0.00
Polster, Andrew	Input federal balance sheet data into franchise tax workpaper for BlockFi Inc.	\$0.00	0.6	\$0.00
Polster, Andrew	Review balance sheet for BlockFi Inc. provided by federal team for franchise tax implications.	\$0.00	0.4	\$0.00
Polster, Andrew	Review federal workpaper for BlockFi Inc and subsidiaries for federal taxable Income modifications.	\$0.00	0.1	\$0.00
Polster, Andrew	Update franchise tax workpaper for state specific entries for BlockFi Inc and subsidiaries.	\$0.00	0.9	\$0.00
06/22/2023				
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) to discuss updated mark-to-market reasonableness check for 2022 BlockFi Income tax return.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Update tax return workpapers based on comments provided by K. Schulhof (Deloitte) related to the 2022 BlockFi book-to-tax adjustment for stock compensation expense.	\$0.00	1.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/22/2023				
Polster, Andrew	Populate workpaper which is common for all the states for state bonus depreciation and state tax addback modifications for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Populate workpaper which is common for all the states for state bonus depreciation and state tax addback modifications for BlockFi Inc. and subsidiaries.	\$0.00	0.8	\$0.00
Polster, Andrew	Review apportionment of workpaper for BlockFi Inc. and subsidiaries.	\$0.00	0.7	\$0.00
Polster, Andrew	Review apportionment of workpaper for BlockFi Inc.	\$0.00	0.8	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) to discuss updated mark-to-market reasonableness check for 2022 BlockFi Income tax return.	\$0.00	1.0	\$0.00
06/26/2023				
Boynes, Bridget	Update tax return Form 1065 (U.S. return of partnership income) based on the updated presentation of the 2022 partnership return work paper.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Review BlockFi NB LLC federal tax return updated by B. Boynes (Deloitte) to sent comments back to her.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update the 2022 tax return workpapers for presentation of the capital gains associated with the sale of partnership interests during the year.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Calculate gain/loss for tax purposes on the sale of the Bitwise partnership interest during 2022.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Calculate the capital loss limitation as a result of a net capital loss being calculated on the federal return (capital losses for corporate tax payers are limited to capital gains).	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

06/26/2023

Meng, Zhaoyu	Call with M. Wojtas (Deloitte) discussing uploading coded 2022 tax return information into tax compliance software (CorpTax) for BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00
Schulhof, Ken	Review 2022 federal BlockFi Inc and subsidiaries tax return workpapers sent by J. Gardyn (Deloitte) to send comments for mark-to-market adjustment updates.	\$0.00	0.4	\$0.00
Wojtas, Mike	Call with Z. Meng (Deloitte) discussing uploading coded 2022 tax return information into tax compliance software (CorpTax) for BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00

06/27/2023

Dao, Ly	Call with M. Wojtas, Z. Meng (Deloitte) to discuss tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, M. Lang and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review fixed asset support included in the financials to understand calculation of state depreciation book-to-tax adjustment.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. Wojtas, and C. Ngo (Deloitte) to discuss start of compiling 2021 amended tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Calculate the 2022 capital loss for the sale of investments during the year which are not being marked-to-market for tax purposes.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/27/2023				
Gibian, Craig	Call with M. Lang and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Call with C. Gibian, and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Draft disclosure statement for BlockFi Inc. 2022 tax return.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review 2022 workpapers for BlockFi Inc. tax return calculation.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, L. Dao, (Deloitte) discussing tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00
Polster, Andrew	Add additional state return obligations to tax year 2022 file in tax compliance software (CorpTax) for BlockFi Inc. for creating e-file packages for these new obligations.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) on use of tax compliance software and set up tax year 2022 e-file packages.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) on use of tax compliance software and set up tax year 2022 state filings.	\$0.00	0.9	\$0.00
Polster, Andrew	Review prior year fixed asset summary files prepared by BlockFi for bonus depreciation modification.	\$0.00	0.5	\$0.00
Polster, Andrew	Review work done by B. Fasciolo (Deloitte) on tax year 2022 state filings.	\$0.00	0.8	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/27/2023				
Polster, Andrew	Send email to H. Powers (BlockFi) requesting tax year 2022 fixed asset support files and request information on any dispositions they may have had.	\$0.00	0.2	\$0.00
Schulhof, Ken	Review 2022 federal BlockFi Inc and subsidiaries tax return workpapers updated for comments on the mark-to-market adjustment updates.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn, and C. Ngo (Deloitte) to discuss start of compiling 2021 amended tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with L. Dao, Z. Meng (Deloitte) discussing tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
06/28/2023				
Dao, Ly	Update BlockFi Inc and subsidiaries tax return workpaper with Form 5471 (information return of U.S. persons with respect to certain foreign corporations) calculation for BlockFi Asia and United Kingdom.	\$0.00	2.5	\$0.00
Dao, Ly	Discuss with M. Wojtas (Deloitte) tax compliance software import process for controlled foreign corporations Form 5471 (information return of U.S. persons to certain foreign corporations) for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review BlockFi Inc and subsidiaries 2022 federal tax return workpapers for formula issues and presentational calculations.	\$0.00	0.7	\$0.00
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) regarding setting up state & local tax workpapers to effectively manage changes to the federal taxable income.	\$0.00	0.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/28/2023				
Polster, Andrew	Update franchise and modification workpapers for federal taxable income changes.	\$0.00	0.5	\$0.00
Wojtas, Mike	Discuss with L. Dao (Deloitte) tax compliance software import process for controlled foreign corporations Form 5471 (information return of U.S. persons to certain foreign corporations) for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
06/29/2023				
Dao, Ly	Discuss with S. Reynolds (CorpTax) BlockFi Asia and United Kingdom trial balance for schedule C (income statement), F (balance sheet), Form 5471 (information return of U.S. persons to certain foreign corporations) for BlockFi Inc and subsidiaries.	\$0.00	4.0	\$0.00
Gardyn, Jordon	Review the BlockFi NB federal partnership return to send to C. Wilson (Deloitte) for updating.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to walk through each book-to-tax adjustment calculated in the 2022 BlockFi Inc and subsidiaries tax return workpapers.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the status of taxable income allocation calculation for the 2022 BlockFi NB LLC federal partnership return.	\$0.00	0.5	\$0.00
Gibian, Craig	Review workbook for BlockFi's 2022 taxable income calculation to analyze book to tax adjustments.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Inc and subsidiaries eliminations.	\$0.00	1.0	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/29/2023				
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Inc and subsidiaries and its controlled foreign corporations.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Service Inc.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to walk through each book-to-tax adjustment calculated in the 2022 BlockFi Inc and subsidiaries tax return workpapers.	\$0.00	1.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the status of taxable income allocation calculation for the 2022 BlockFi NB LLC federal partnership return.	\$0.00	0.5	\$0.00
Wojtas, Mike	Set-up for 2022 tax return for BlockFi Inc and subsidiaries, specifically, elimination entity in tax compliance software and work on line item mapping.	\$0.00	2.0	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments and line item mapping.	\$0.00	2.5	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments, line item mapping, and supplemental forms.	\$0.00	3.0	\$0.00
06/30/2023				
Dao, Ly	Call with K. Bussereth (CorpTax) regarding schedule G-1 (cost sharing arrangements), issues with schedule E (income, war profits, and excess profits taxes paid or accrued), schedule J (accumulated earnings/profits of controlled foreign corporation).	\$0.00	1.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/30/2023				
DiPaolo, Michele	Discuss with A. Polster (Deloitte) regarding variance with fixed asset presentation in files provided by BlockFi.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Discuss with A. Polster (Deloitte) for tax year 2022 for BlockFi state compliance.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Update 2022 BlockFi Inc and subsidiaries workpaper to calculate mark-to-market adjustment by revaluing the assets from 12/31/2022 in the BlockFi balance sheet to 11/28/2022.	\$0.00	2.1	\$0.00
Gardyn, Jordon	Call with C. Gibian, K. Schulhof, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Review 2022 taxable income workbooks for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Review fixed asset file provided by the BlockFi For tax year 2022.	\$0.00	0.5	\$0.00
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) regarding variance with fixed asset presentation in files provided by BlockFi.	\$0.00	0.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/30/2023				
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) for tax year 2022 for BlockFi state compliance.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss current status of 2022 taxable income calculations and delivery of the book-to-tax calculation.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments, line item mapping, and supplemental forms.	\$0.00	3.0	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments and line item mapping.	\$0.00	2.5	\$0.00
07/03/2023				
Gardyn, Jordon	Draft response to A. Sexton (Kirkland and Ellis) question on the mark-to-market book-to-tax difference to send to C. Gibian, M. Lang (Deloitte) for review and edit.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Revise description of mark-to-market method for calculating BlockFi Inc's 2022 taxable income.	\$0.00	0.6	\$0.00
07/05/2023				
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/05/2023				
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi services proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.0	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi eliminations proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.0	\$0.00
07/06/2023				
Dao, Ly	Call with J. Giden (Corptax) about form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi International & Cayman.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi Inc and Subsidiaries.	\$0.00	1.2	\$0.00
Dao, Ly	Prepare form 4562 (depreciation and amortization in an internal revenue service tax form) for BlockFi Inc and Subsidiaries.	\$0.00	0.8	\$0.00
Dao, Ly	Prepare form 851 (affiliations schedule) for BlockFi Inc and Subsidiaries.	\$0.00	1.1	\$0.00
Dao, Ly	Prepare form 8990 (limitation on business interest expense under IRC section 163(j) - limits a taxpayer's business interest deductions for a taxable year) for BlockFi Inc and Subsidiaries.	\$0.00	0.9	\$0.00
Diaz, Jose	Call with Andrew Polster (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss state bonus depreciation modification calculation based on information provided by H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Email S. Stewart and J. Lee (Deloitte) regarding functional currency of the controlled foreign corporations owned by BlockFi for reporting purposes on the 2022 federal tax return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Email S. Bailey, B. Matthews, H. Powers (BlockFi) requesting 2022 financial information in order to prepare the BlockFi Bitcoin Trust, trust tax return for 2022.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Prepare summary balance sheets provided by BlockFi for the periods 11/28/2022 and 12/31/2022 to show the flux in assets driving a book-to-tax difference on the 2022 federal return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review the BlockFi NB, LLC New Jersey partnership return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a transmittal letter to send to the BlockFi NB LLC federal and New Jersey partnership returns to H. Powers (BlockFi) for review.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Prepare package of transmittal letter, federal and New Jersey partnership returns to send it to K. Schulhof (Deloitte) for review.	\$0.00	0.7	\$0.00
Gibian, Craig	Prepare description of methodology used to calculate BlockFi Inc.'s 2022 taxable income.	\$0.00	1.3	\$0.00
Lang, Mary Jo	Revise summary of 2022 taxable income calculation for BlockFi Inc.	\$0.00	1.2	\$0.00
Lee, Janet	Research dormant entity and functional currency change impact on form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	1.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Lee, Janet	Sent follow up email to Scott Stewart and Jordon Gardyn (Both Deloitte) on results of research of a dormant entity and functional currency change impact on form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	0.4	\$0.00
Polster, Andrew	Meeting with B. Fasciolo (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with J. Diaz (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss state bonus depreciation modification calculation based on information provided by H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Update fixed asset depreciation schedule for mining equipment.	\$0.00	0.7	\$0.00
Polster, Andrew	Update fixed asset depreciation schedule for new items not included in tax year 2021 depreciation schedule.	\$0.00	0.6	\$0.00
Polster, Andrew	Roll-forward fixed asset depreciation by performing modified accelerated cost recovery system calculations for tax year 2022 items.	\$0.00	1.2	\$0.00
Wilson, Clinton	Clear diagnostics for New Jersey form 1065 (return of partnership income) related to schedule J (corporation allocation schedule).	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Wilson, Clinton	Call with tax software support for assistance clearing electronic filing diagnostics for Schedule J (corporation allocation schedule) on the New Jersey Form 1065 (return of partnership income)	\$0.00	0.3	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	3.0	\$0.00
07/07/2023				
Dao, Ly	Prepare form 4562 (depreciation and amortization in an internal revenue service tax form) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 851 (affiliations schedule) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare 8990 (limitation on business interest expense under IRC section 163(j) - limits a taxpayer's business interest deductions for a taxable year) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi Inc and Subsidiaries.	\$0.00	3.0	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax return workpapers for presentation changes for reporting on the 2022 federal tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Email A. Sexton (Kirkland & Ellis) regarding income methodology under a mark-to-market method accounting for tax year 2022.	\$0.00	0.5	\$0.00
Gibian, Craig	Prepare email for Rob Loban (BlockFi) regarding methodology used for calculating BlockFi Inc.'s 2022 taxable income.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/07/2023				
Lang, Mary Jo	Revise 2022 taxable income summary for BlockFi Inc.	\$0.00	1.1	\$0.00
Polster, Andrew	Update bonus depreciation modification in client workpaper based on fixed asset file.	\$0.00	0.7	\$0.00
Polster, Andrew	Review apportionment workpaper to check whether Corptax codes are entered to import data into software.	\$0.00	0.8	\$0.00
Polster, Andrew	Review modified accelerated cost recovery system bonus depreciation workbook file provided by H. Powers (BlockFi).	\$0.00	1.1	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	3.0	\$0.00
07/10/2023				
Gardyn, Jordon	Discuss (partial) with M. Hindes, D. Lyness, P. Shah (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc and subsidiaries tax return workpapers for a comment provided by K. Schulhof (Deloitte) for inclusion of amounts from BlockFi NB, LLC.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Perform review of the 2022 consolidated federal tax return while noting comments for the team to update specific items presented on the return.	\$0.00	2.4	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to walk through the BlockFi NB, LLC federal tax return and discuss items to update based on the presentation of the tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/10/2023				
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.2	\$0.00
Polster, Andrew	Update state modification workpaper for BlockFi Inc and subsidiaries state bonus depreciation modification.	\$0.00	1.1	\$0.00
Polster, Andrew	Update franchise tax workpaper to update federal taxable income information for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Update mining equipment depreciation table for BlockFi Inc fixed asset schedule.	\$0.00	1.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to walk through the BlockFi NB, LLC federal tax return and discuss items to update based on the presentation of the tax return.	\$0.00	0.5	\$0.00
07/11/2023				
Gardyn, Jordon	Update BlockFi NB LLC federal partnership return inclusive of return statement for final return.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update BlockFi NB LLC New Jersey partnership return inclusive of return statement for final return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, M. Lang (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, M. Lang (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Polster, Andrew	Review imports for apportionment data for BlockFi Inc and subsidiaries.	\$0.00	0.6	\$0.00
Polster, Andrew	Import apportionment data to Corptax for tax year 2022 BlockFi Inc.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/11/2023				
Polster, Andrew	Import apportionment data to Corptax for tax year 2022 BlockFi services.	\$0.00	0.5	\$0.00
Wilson, Clinton	Add a statement of dissolution for the U.S. federal tax return into the tax software (GoSystem).	\$0.00	0.6	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	3.0	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc entity.	\$0.00	2.0	\$0.00
07/12/2023				
Gardyn, Jordon	Update transmittal letter to send it to H. Powers (BlockFi) for BlockFi NB LLC partnership return.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Update signer and address information in tax compliance software for BlockFi 2022 tax return.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Contact tax compliance software support on populating detail for gain or loss on sale of partnership interest for BlockFi 2022 tax return.	\$0.00	0.5	\$0.00
Polster, Andrew	Review federal return in Corptax to check if data ties to federal workpaper and flowing to state returns.	\$0.00	1.2	\$0.00
Schulhof, Ken	Review the updated BlockFi NB LLC 2022 partnership return.	\$0.00	0.5	\$0.00
Schulhof, Ken	Provide updated language to J. Gardyn (Deloitte) for tax return statement to include with the filing of the 2022 federal return for BlockFi NB, LLC.	\$0.00	0.2	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi services entity.	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2023				
Wojtas, Mike	Update tax return in tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	3.5	\$0.00
07/13/2023				
Meng, Zhaoyu	Populate detail for gain or loss on sale of partnership interest in tax compliance software for BlockFi 2022 tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Resolve comments for BlockFi. Inc 2022 tax return and reprint the return on tax compliance software.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Enter adjustment accounts in data entry to reconcile form 8949 (sales and other dispositions of capital assets) with the amounts on Schedule D (capital gains and losses), in tax compliance software.	\$0.00	1.5	\$0.00
Polster, Andrew	Review with B. Fasciolo (Deloitte) regarding AL20C (Alabama corporate) return for BlockFi Inc.	\$0.00	1.9	\$0.00
Polster, Andrew	Roll-forward tax year 2022 state tax return tracker assignments and due date for BlockFi Inc.	\$0.00	1.0	\$0.00
Polster, Andrew	Review state tax addback data on Alabama return for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Import state tax addback modification into software for BlockFi Inc.	\$0.00	1.1	\$0.00
Schulhof, Ken	Perform final review of the BlockFi NB, LLC partnership returns and sign-off on transmittal letter to share with H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in elimination entity.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/13/2023				
Wojtas, Mike	Update tax return tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	4.0	\$0.00
07/14/2023				
Gardyn, Jordon	Review final partnership returns for BlockFi NB LLC and share it with H. Powers (BlockFi) for review.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and R. Loban (BlockFi) to discuss approach to calculate 2022 taxable income on a clear reflection of income approach.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss current status of tax returns and potential issues in advance of our weekly status call with R. Loban (BlockFi) and A. Sexton (Kirkland & Ellis).	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Adjust presentation for salaries and wages on schedule M-3 (net income (loss) reconciliation) for BlockFi Inc 2022 consolidated tax return in tax compliance software.	\$0.00	2.5	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state e-file package for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state return for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Grant tax year 2021 Corptax access for B. Fasciolo, J. Diaz (Deloitte) so they can access prior year return software for BlockFi Inc.	\$0.00	0.7	\$0.00
Polster, Andrew	Add assignments to Deloitte Sharepoint Platform (Deloitte Intela) workflow for BlockFi Inc and subsidiaries.	\$0.00	1.3	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/14/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland & Ellis) and R. Loban (BlockFi) to discuss approach to calculate 2022 taxable income on a clear reflection of income approach.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss current status of tax returns and potential issues in advance of our weekly status call with R. Loban (BlockFi) and A. Sexton (Kirkland & Ellis).	\$0.00	0.4	\$0.00
Wilson, Clinton	Revise statement of dissolution for federal tax return.	\$0.00	0.3	\$0.00
Wojtas, Mike	Reprint tax compliance software for review by J. Gardyn (Deloitte).	\$0.00	2.5	\$0.00
07/17/2023				
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi UK Holdings, Ltd.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi UK, Ltd.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Review the book-to-tax reconciliation of 2022 taxable income for adjustment amounts.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi Asia, PTE.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Review email correspondence from J. Gardyn (Deloitte) regarding 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Prepare 2021 amended BlockFi Inc. book return workpaper.	\$0.00	2.0	\$0.00
Polster, Andrew	Review tax year 2022 state extensions for payment amounts and extended due dates.	\$0.00	1.1	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2023				
Polster, Andrew	Review Alabama 20C (Alabama corporate) e-file package in Corptax for BlockFi Inc and subsidiaries.	\$0.00	0.4	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state return for BlockFi Inc and subsidiaries.	\$0.00	1.6	\$0.00
Polster, Andrew	Update Alabama corporate return for changes diagnosed during the review.	\$0.00	0.7	\$0.00
Polster, Andrew	Update state internal tracker for estimated payment amounts/due dates.	\$0.00	0.4	\$0.00
Polster, Andrew	Update internal return due dates in state tracker for tax year 2022.	\$0.00	0.8	\$0.00
Schulhof, Ken	Update 2022 federal tax return for changes made by J. Gardyn (Deloitte) as a result of review of the 2022 federal tax return draft.	\$0.00	0.7	\$0.00
Tangchitsumran, Jasper	Review form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	3.0	\$0.00
Tangchitsumran, Jasper	Review form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00
Wojtas, Mike	Generate 2022 BlockFi Inc and subsidiaries tax return statements to be filed with the federal tax return.	\$0.00	0.9	\$0.00
Wojtas, Mike	Set up 2022 BlockFi Inc and subsidiaries tax returns for e-filing functionality in the tax compliance software	\$0.00	0.6	\$0.00
07/18/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/18/2023				
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Calculate 2021 amended BlockFi Inc. permanent and temporary adjustments in tax return workpaper.	\$0.00	2.5	\$0.00
Polster, Andrew	Review BlockFi Inc Oklahoma return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Oklahoma state return e-file package errors.	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Tangchitsumran, Jasper	Review form 5471 (information return of U.S. persons with respect to certain foreign corporations) and form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) with J. Lee (Deloitte).	\$0.00	1.0	\$0.00
Wojtas, Mike	Generate 2022 BlockFi Inc and subsidiaries tax return statements to be filed with the federal tax return.	\$0.00	1.2	\$0.00
Wojtas, Mike	Set up 2022 BlockFi Inc and subsidiaries tax returns for e-filing functionality in the tax compliance software	\$0.00	0.8	\$0.00
07/19/2023				
Gardyn, Jordon	Email M. Wojtas (Deloitte) with support to include in the 2021 amended federal workpapers.	\$0.00	0.3	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Gardyn, Jordon	Compile supporting schedules to send to M. Wojtas (Deloitte) preparing the 2021 amended return workpapers to incorporate the support within the workpapers.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Review 2021 updated financial statement data provided by S. Bailey (BlockFi) and identify items changing with the amending of the 2021 federal tax return.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Email C. Gibian, M. Lang (Deloitte) regarding disclosing specific information on the BlockFi Inc and subsidiaries consolidated 2022 corporate tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Call with M. Wojtas (Deloitte) regarding items to be updated for the 2022 federal tax return workpapers and incorporating changes into our workpapers.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Calculate book-to-tax adjustments for the allowance for loan losses to be incorporated for the amended 2021 federal tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Summarize the balance sheet for 2021 on a mark-to-market approach and compare to 2020 balance sheet to assess reasonableness of the adjustment to be reported on the amended 2021 tax return.	\$0.00	1.0	\$0.00
Lee, Janet	Review international tax returns to provide comments to S. Stewart (Deloitte).	\$0.00	3.0	\$0.00
Polster, Andrew	Research return validation error for tax year 2022 BlockFi Inc. returns.	\$0.00	1.6	\$0.00
Polster, Andrew	Update return alternative signor information in Corptax.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review draft federal tax return shared with J. Lee, S. Stewart (Deloitte) for additional information for reporting.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Schulhof, Ken	Review questions sent by J. Gardyn (Deloitte) to C. Gibian, M. Lang (Deloitte) regarding presentation of 2022 federal tax return.	\$0.00	0.3	\$0.00
Shin, John	Review form 8832 (entity classification election form) received from IRS.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte) regarding items to be updated for the 2022 federal tax return workpapers and incorporating changes into our workpapers.	\$0.00	0.6	\$0.00
07/20/2023				
Dao, Ly	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Mississippi state return for Block Fi, Inc within Corptax.	\$0.00	1.0	\$0.00
Diaz, Jose	Call with M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Georgia state return for Block Fi, Inc within Corptax.	\$0.00	1.0	\$0.00
DiPaolo, Michele	Call with J. Diaz, M. Wojtas, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss staffing of tax year 2022 state returns.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
DiPaolo, Michele	Call with A. Polster, J. Gardyn (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Identify reconciliation of balance sheet accounts for 2022 federal tax return supporting workpapers.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review state and local tax apportionment schedule and agreed amounts to federal line items being reported for tax year 2022 in the federal workpapers.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. DiPaolo, A. Polster (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Lee, Janet	Review of Forms 5471 (information return of U.S. persons with respect to certain foreign corporations) included in the draft of the BlockFi Inc and Subs federal tax return for 2022.	\$0.00	0.7	\$0.00
Lee, Janet	Sent comments to Scott Stewart (Deloitte) on review of the Form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Updated tax return for the review comments received from Janet Lee (Deloitte) on the form 5471 (information return of U.S. persons with respect to certain foreign corporations) included in the 2022 BlockFi Inc and Subs federal tax return.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Meng, Zhaoyu	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Research Corptax franchise tax software solution for Oklahoma returns.	\$0.00	1.3	\$0.00
Polster, Andrew	Research e-file validation error for Virginia BlockFi return.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with M. DiPaolo, J. Gardyn (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Polster, Andrew	Update state tracker for review steps.	\$0.00	0.8	\$0.00
Polster, Andrew	Setup a recurring conference call for state tax return status on a weekly basis for entire Deloitte federal and state tax teams.	\$0.00	0.4	\$0.00
Polster, Andrew	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss staffing of tax year 2022 state returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review comments provided by J. Lee (Deloitte) on the drafted form 5471 (information for controlled foreign corporation) included in the 2022 BlockFi federal tax return.	\$0.00	0.4	\$0.00
Wojtas, Mike	Call with J. Diaz, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Zhou, Amber	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
07/21/2023				
Dao, Ly	Discuss with B. Zhong, A. Zhou (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00
Gardyn, Jordon	Prepare summary of the balance sheet to be shared with S. Bailey (BlockFi) showing the adjustment recorded for purposes of assessing mark-to-market adjustment for 2022 taxable income.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss brief write-up explaining the impacts to taxable income in 2023.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, D. Krozek, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00
Gibian, Craig	Prepare for telephone call regarding methodology used for calculating BlockFi Inc's 2022 taxable income, taking into account dollarization of customer liabilities.	\$0.00	0.7	\$0.00
Gibian, Craig	Call with J. Gardyn, D. Krozek, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/21/2023				
Schulhof, Ken	Call with J. Gardyn, C. Gibian, D. Krozek (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss brief write-up explaining the impacts to taxable income in 2023.	\$0.00	0.5	\$0.00
Zhong, Bryant	Discuss with L. Dao, A. Zhou (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00
Zhong, Bryant	Call with C. Sundberg (Corptax) for support updating international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities)	\$0.00	1.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) and form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	3.0	\$0.00
Zhou, Amber	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on comments from J. Lee (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Discuss with L. Dao, B. Zhong (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/24/2023				
Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Missouri state return within Corptax for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Tilley, B. Fasciolo, M. Wojtas, A. Zhou, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, A. Zhou (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Polster, Andrew	Update state tracker assignments for additional preparers/reviewers.	\$0.00	1.1	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss Corptax e-file issue resolutions for BlockFi Inc and subsidiaries returns.	\$0.00	1.1	\$0.00
Polster, Andrew	Set up call for A. Zhou, M. Zhaoyu and J. Diaz (Deloitte) to discuss steps required to get started with the preparation of the BlockFi Inc and Subsidiaries 2022 state tax return filings.	\$0.00	0.4	\$0.00
Polster, Andrew	Review W-2 (payroll information) information to tie out payroll information.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, A. Zhou, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

07/24/2023

Rajiv, Archana	Prepare client analysis and planning dashboard for tax year 2022.	\$0.00	3.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	4.0	\$0.00
Zhou, Amber	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	0.5	\$0.00
Zhou, Amber	Call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Zhou, Amber	Prepare for call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, J. Gardyn (Deloitte) to discuss tasks assigned amongst the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.2	\$0.00

07/25/2023

Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with A. Zhou, B. Zhong (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Prepare analysis of changes in the assets and liabilities on the BlockFi balance sheet based on changes in potential realizability of claims against FTX with documenting questions arising from the analysis.	\$0.00	1.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Meng, Zhaoyu	Call with A. Polster, A. Zhou, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
Monaghan, Shannon	Call with A. Polster (Deloitte) to discuss automated workpapers and ability to implement for tax year 2022 state returns.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with S. Monaghan (Deloitte) to discuss automated workpapers and ability to implement for tax year 2022 state returns.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with Z. Meng, A. Zhou, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
Zhong, Bryant	Call with S. Steele (Corptax) for support updating international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches).	\$0.00	0.5	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) update international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc	\$0.00	3.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.7	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Zhou, Amber	Call with J. Gardyn, B. Zhong (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Discuss with Z. Meng (Deloitte) regarding state workpaper for Arkansas state returns review purpose.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with B. Zhong (Deloitte) update international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc	\$0.00	3.0	\$0.00
Zhou, Amber	Call with Z. Meng, A. Polster, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
07/26/2023				
Gardyn, Jordon	Review support to understand the potential time that would be incurred by Deloitte Tax to file 2023 tax returns if BlockFi converted from a C-Corporation to a liquidating trust as part of their Chapter 11 bankruptcy proceedings.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with A. Zhou (Deloitte) to discuss the state returns work paper and the senior review process of 2022 BlockFi Inc state tax returns.	\$0.00	0.4	\$0.00
Polster, Andrew	Review Pennsylvania tax return for BlockFi Inc and subsidiaries.	\$0.00	1.4	\$0.00
Polster, Andrew	Review Arkansas tax return for BlockFi Inc.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/26/2023				
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss Massachusetts e-file errors and franchise tax calculation.	\$0.00	0.7	\$0.00
Zhong, Bryant	Call with M. Beth (Corptax) for support updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches).	\$0.00	0.5	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	1.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.5	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00
Zhou, Amber	Provide comments to B. Fasciolo (Deloitte) on 2022 BlockFi Inc Pennsylvania state tax return prepared by B. Fasciolo (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Review updated international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with A. Polster (Deloitte) to discuss the state returns work paper and the senior review process of 2022 BlockFi Inc state tax returns.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/26/2023				
Zhou, Amber	Review updated international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	0.6	\$0.00
Zhou, Amber	Call with M. Wojtas (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with B. Zhong (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	1.0	\$0.00
07/27/2023				
Diaz, Jose	Review BlockFi Inc. Nebraska state return and provide comments.	\$0.00	2.0	\$0.00
Diaz, Jose	Review BlockFi Inc. Hawaii state return and provide comments.	\$0.00	1.8	\$0.00
Diaz, Jose	Review BlockFi Inc. Idaho state return and provide comments.	\$0.00	2.2	\$0.00
Diaz, Jose	Review BlockFi Inc. Oklahoma state return and provide comments.	\$0.00	2.5	\$0.00
Diaz, Jose	Review BlockFi Inc. Virginia state return and provide comments.	\$0.00	2.0	\$0.00
Diaz, Jose	Review BlockFi Inc. Alaska state return and provide comments.	\$0.00	1.7	\$0.00
Fang, Iris	Meeting with A. Zhou (Deloitte) to review the 2022 BlockFi Inc Louisiana state tax return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update 2022 federal tax workpapers for changes made to the BlockFi International taxable loss presentation.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Polster, Andrew	Set up Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for tax year 2022 assignments for BlockFi Inc.	\$0.00	0.9	\$0.00
Polster, Andrew	Update assignments for senior manger review in Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Confirm tracker steps are aligned with Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation workflow and steps completed are updated in our Deloitte Sharepoint site.	\$0.00	1.0	\$0.00
Polster, Andrew	Update preparer and senior review steps in Deloitte Sharepoint Platform (Deloitte Intela) workflow for 2022 tax return filing obligations based on state tracker.	\$0.00	2.0	\$0.00
Polster, Andrew	Update assignments for M. DiPaolo (Deloitte) review in Intela workflow for BlockFi Inc. and subsidiaries.	\$0.00	0.7	\$0.00
Polster, Andrew	Set up Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for tax year 2022 assignments for BlockFi Inc.	\$0.00	1.6	\$0.00
Polster, Andrew	Update Deloitte manager (M. DiPaolo) and partner, principal and managing director (Art Tilley) assignments in Deloitte Sharepoint Platform (Intela) for review requirements of the BlockFi Inc state and local 2022 tax return.	\$0.00	0.4	\$0.00
Polster, Andrew	Update M. DiPaolo, A. Tilley (Deloitte) assignments in Deloitte Sharepoint Platform (Intela) for review requirements of the BlockFi Inc state and local 2022 tax return.	\$0.00	0.6	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.2	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.6	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.6	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Louisiana state tax return.	\$0.00	1.0	\$0.00
Zhou, Amber	Meeting with I. Fang (Deloitte) to review the 2022 BlockFi Inc Louisiana state tax return.	\$0.00	0.4	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal international forms in Corptax.	\$0.00	0.6	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Alabama state income tax return and franchise tax return.	\$0.00	1.5	\$0.00
07/28/2023				
Diaz, Jose	Prepare South Carolina state return for Block Fi, Inc. in Corptax.	\$0.00	1.5	\$0.00
Diaz, Jose	Prepare North Carolina state return for Block Fi, Inc. in Corptax.	\$0.00	1.2	\$0.00
Diaz, Jose	Prepare Ohio state return for Block Fi, Inc. in Corptax.	\$0.00	1.5	\$0.00
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss state impact and possible modifications of federal return Schedule D (capital loss).	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Clear comments on BlockFi foreign entities' form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.5	\$0.00
Polster, Andrew	Update state modification in client workpaper for capital loss adjustment.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Polster, Andrew	Research state treatment of federal capital loss state conformity.	\$0.00	0.9	\$0.00
Polster, Andrew	Email A. Tilley (Deloitte) for supporting documentation and workpapers to review capital loss adjustment.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss state impact and possible modifications of federal return Schedule D (capital loss).	\$0.00	0.5	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.4	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	0.8	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.6	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries Arizona state tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Update 2022 BlockFi Inc and subsidiaries federal tax return and workpaper.	\$0.00	3.2	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Louisiana state tax return.	\$0.00	1.5	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal return work paper.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Zhou, Amber	Call with B. Zhong (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	0.8	\$0.00
07/30/2023				
Gibian, Craig	Draft explanation of mark-to-market methodology to account for customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	1.3	\$0.00
07/31/2023				
Diaz, Jose	Update workplan tasks in Deloitte Sharepoint Platform (Deloitte Intela), to reflect returns completed for BlockFi, Inc.	\$0.00	0.2	\$0.00
Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	2.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Diaz, Jose	Prepare Virginia state return within Corptax for BlockFi, Inc.	\$0.00	2.5	\$0.00
Gardyn, Jordon	Review draft 2022 tax return disclosure statement shared by M. Lang (Deloitte).	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update 2022 BlockFi Inc and subsidiaries tax return workpapers to incorporate analysis related to the changes in the assets and liabilities under various changes in digital asset prices.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Gibian, Craig	Draft explanation of mark-to-market methodology to account for customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review spreadsheet related to BlockFi Inc.'s 2022 taxable income calculation.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Revise disclosure statement for BlockFi Inc. 2022 tax return.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Revise summary of BlockFi Inc. 2022 mark-to-market calculation.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Georgia tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Call with J. Diaz, A. Polster, A. Zhou, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Polster, Andrew	Update Deloitte Sharepoint Platform (Deloitte Intela) workflow steps for internal use and tracking for the 2022 tax return filing obligations for BlockFi Inc.	\$0.00	3.3	\$0.00
Polster, Andrew	Draft email to staff J. Diaz, A. Zhou, M. Zhaoyu (Deloitte) to discuss the Deloitte Sharepoint Platform (Deloitte Intela) workflow plan which details the filing obligations for BlockFi Inc for 2022.	\$0.00	0.7	\$0.00
Polster, Andrew	Call with J. Diaz, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Polster, Andrew	Review Pennsylvania corporate return for updates to state tax addback modification.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Schulhof, Ken	Review draft disclosure statement to be attached to the 2022 federal tax return provided by M. Lang (Deloitte).	\$0.00	0.2	\$0.00
Wojtas, Mike	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation updates.	\$0.00	0.2	\$0.00
Zhong, Bryant	Call with R. Kim (Corptax) support updating international form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc ta	\$0.00	0.5	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.3	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.7	\$0.00
Zhou, Amber	Review 2022 Fed BlockFi and subsidiaries return.	\$0.00	2.1	\$0.00
Zhou, Amber	Call with J. Diaz, A. Polster, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation updates.	\$0.00	0.2	\$0.00
08/01/2023				
Diaz, Jose	Prepare Alaska state return within Corptax for BlockFi, Inc. and subsidiaries.	\$0.00	2.5	\$0.00
Diaz, Jose	Prepare Hawaii state return within Corptax for BlockFi, Inc. and subsidiaries.	\$0.00	2.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/01/2023				
Diaz, Jose	Prepare Idaho state return within Corptax for BlockFi, Inc. and subsidiaries.	\$0.00	2.5	\$0.00
Lee, Sarah	Review tBlockFi Inc and Subs 2022 tax return workpapers.	\$0.00	2.0	\$0.00
Polster, Andrew	Research treatment of Texas, Washington and other non income tax states effect on state tax addback modification.	\$0.00	1.6	\$0.00
Polster, Andrew	Review Virginia form 500 return for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Review e-file package for Virginia form 500 to clear e-file errors.	\$0.00	0.6	\$0.00
Polster, Andrew	Review e-file error on Pennsylvania form RCT-101 for BlockFi Inc. regarding state tax schedule.	\$0.00	0.3	\$0.00
Polster, Andrew	Review prior year documents to check Oklahoma consolidated election was made for BlockFi Inc.	\$0.00	0.7	\$0.00
Wojtas, Mike	Amend BlockFi and subsidiaries 2021 tax return workpaper updates for formatting to coincide with 2022 workpaper changes for presentation for page 1, schedule M-3 (net income (loss) reconciliation), and book to tax adjustments.	\$0.00	1.5	\$0.00
Zhong, Bryant	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) on the 2022 BlockFi Inc tax return.	\$0.00	0.7	\$0.00
Zhong, Bryant	Update form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) on the 2022 BlockFi Inc tax return.	\$0.00	0.8	\$0.00
Zhong, Bryant	Update 2022 BlockFi Inc tax return workpaper.	\$0.00	1.0	\$0.00
Zhou, Amber	Update 2022 federal BlockFi and subsidiaries tax return.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/02/2023				
Fang, Iris	Meeting with A. Zhou (Deloitte) to walkthrough the process of reviewing 2022 BlockFi state returns.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Email H. Power (BlockFi) regarding whether 2022 state and local tax returns should be marked as final tax returns.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Revise test spreadsheet for BlockFi Inc. 2022 taxable income calculation.	\$0.00	2.3	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Georgia tax return.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss state return e-file issues for BlockFi Inc and Subs and to determine status of returns.	\$0.00	1.6	\$0.00
Polster, Andrew	Reassign state tax assignments for BlockFi Inc and Subs.	\$0.00	1.4	\$0.00
Wojtas, Mike	Review income tax of state entity setup and activation.	\$0.00	1.5	\$0.00
Wojtas, Mike	Update BlockFi and subsidiaries 2021 tax return workpaper updates for formatting to coincide with 2022 workpaper changes for presentation for page 1, schedule M-3 (net income (loss) reconciliation), and book to tax adjustments.	\$0.00	3.0	\$0.00
Zhou, Amber	Meeting with I. Fang (Deloitte) to walkthrough the process of reviewing 2022 BlockFi state returns.	\$0.00	0.3	\$0.00
Zhou, Amber	Review BlockFi Inc 2022 Alabama state return.	\$0.00	1.0	\$0.00
Zhou, Amber	Review BlockFi Inc 2022 Louisiana state return.	\$0.00	0.5	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries 2022 Arizona state return.	\$0.00	1.5	\$0.00
08/03/2023				
Gardyn, Jordon	Email A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to explain how changes in assets and liabilities will impact taxable income in the future.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/03/2023				
Gibian, Craig	Analyze treatment of insolvency for purpose of taxable income on customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	1.2	\$0.00
Lang, Mary Jo	Revise summary description of BlockFi Inc. 2022 taxable income calculation.	\$0.00	1.7	\$0.00
Meng, Zhaoyu	Continue to review BlockFi Inc. 2022 Georgia tax return.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Iowa tax return.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Mississippi tax return.	\$0.00	2.5	\$0.00
Polster, Andrew	Update tracker for extension payments made for BlockFi Inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss extension vouchers.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with K. Colwell and M. DiPaolo (Deloitte) to discuss state return preparation and review process.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Oklahoma combined form 512 for BlockFi Inc and Subs.	\$0.00	0.5	\$0.00
Polster, Andrew	Review franchise tax workpaper for revised balance sheet due to federal return changes.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review summary regarding the approach to calculate taxable income and the potential impacts to taxable income in 2023 provided by M. Lang, C. Gibian (Deloitte).	\$0.00	0.4	\$0.00
Wojtas, Mike	Update BlockFi and subsidiaries 2022 tax return form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on changes from international team tax specialists.	\$0.00	2.0	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries 2022 Montana state return.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/04/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss updates required to taxable income as a result of discussions with R. Loban (BlockFi) and A. Sexton (Kirkland and Ellis).	\$0.00	0.7	\$0.00
Gardyn, Jordon	Send BlockFi NB LLC federal return and workpapers for 2022 along with the NB investor package as requested by H. Powers (BlockFi).	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update 2022 BlockFi Inc tax workpapers for mark-to-market adjustment and penalty accrual as a result of discussion with R. Loban (BlockFi).	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 taxable income calculation.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Illinois tax return.	\$0.00	3.0	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss updates required to taxable income as a result of discussions with R. Loban (BlockFi) and A. Sexton (Kirkland and Ellis).	\$0.00	0.7	\$0.00
Wilson, Clinton	Add signature pages to federal 1065 return (U.S. return of partnership income) and New Jersey 1065 return (U.S. return of partnership income), to review files for both returns before electronic transmission.	\$0.00	0.3	\$0.00
Wojtas, Mike	Continue to update BlockFi and subsidiaries 2022 tax return form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on changes from international team tax specialists.	\$0.00	2.5	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries Connecticut state return.	\$0.00	2.0	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries Montana state return.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/06/2023				
Wojtas, Mike	Review e-files for BlockFi NB returns in tax compliance software.	\$0.00	1.5	\$0.00
08/07/2023				
Diaz, Jose	Prepare the Missouri state return for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Prepare the New York Metropolitan Transportation Authority state return for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Prepare the Ohio state return for BlockFi, Inc.	\$0.00	1.5	\$0.00
Fang, Iris	Call with M. Wojtas (Deloitte) to perform a walkthrough of the 2022 BlockFi Inc. and subsidiaries tax return tax compliance software for review purposes.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2018 federal tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2019 federal tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2020 federal tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2021 federal tax return.	\$0.00	0.6	\$0.00
Lee, Sarah	Call with M. Wojtas (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00
Lee, Sarah	Review tax schedules of 2022 BlockFi Inc & subsidiaries.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Minnesota tax return.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	0.2	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Illinois tax return.	\$0.00	0.5	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/07/2023				
Wojtas, Mike	Prepare deferred rollforward for 2021 amended tax return of BlockFi Inc and subsidiaries.	\$0.00	1.5	\$0.00
Wojtas, Mike	Call with S. Lee (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with I. Fang (Deloitte) to perform a walkthrough of the 2022 BlockFi Inc. and subsidiaries tax return tax compliance software for review purposes.	\$0.00	1.0	\$0.00
Zhou, Amber	Call with M. Wojtas (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Update 2022 international forms per notes and comments of M. Wojtas (Deloitte).	\$0.00	0.5	\$0.00
08/08/2023				
Diaz, Jose	Review Nebraska state return for BlockFi Inc. and subsidiaries.	\$0.00	1.5	\$0.00
Diaz, Jose	Review Virginia state return for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Gardyn, Jordon	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Gardyn, Jordon	Prepare equity reconciliation over the years to identify adjustments for taxable income.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Reconcile cumulative taxable income versus cumulative book income since inception for BlockFi Inc.	\$0.00	0.8	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/08/2023				
Lee, Sarah	Call with M. Wojtas (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00
Lee, Sarah	Create deferred tax rollforward from 2018-2021.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Missouri tax return.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Minnesota tax return.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Call with J. Diaz, A. Polster, A. Zhou, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Meng, Zhaoyu	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) for BlockFi Inc and subsidiaries in tax compliance software.	\$0.00	1.0	\$0.00
Polster, Andrew	Draft email to Deloitte team to establish state return general answers for address change, signor information, and PTIN.	\$0.00	1.1	\$0.00
Polster, Andrew	Call with J. Diaz, A. Zhou, Z. Meng, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Polster, Andrew	Research historical bonus depreciation treatment for BlockFi Inc. to define approach to K. Colwell (Deloitte) for state returns.	\$0.00	1.7	\$0.00
Schulhof, Ken	Review roll-forward of book income plus tax adjustments to get to taxable income for 2017 through 2021 prepared by J. Gardyn (Deloitte).	\$0.00	0.6	\$0.00
Wojtas, Mike	Create deferred rollforward for 2021 amended tax return of BlockFi Inc and subsidiaries.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/08/2023				
Wojtas, Mike	Call with S. Lee (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00
Wojtas, Mike	Review updated form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on international tax specialist comments.	\$0.00	0.3	\$0.00
Wojtas, Mike	Review updated form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) based on international tax specialist comments.	\$0.00	0.2	\$0.00
Zhong, Bryant	Update numbers from international form 5471 (information return of U.S. persons with respect to certain foreign corporations) on Corptax and workpapers on the 2022 BlockFi Inc tax return.	\$0.00	0.8	\$0.00
Zhong, Bryant	Update numbers from international form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) on Corptax and workpapers on the 2022 BlockFi Inc tax return.	\$0.00	0.7	\$0.00
Zhou, Amber	Call with J. Diaz, A. Polster, Z. Meng, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Zhou, Amber	Update 2022 BlockFi Inc and subsidiaries federal return international forms per comments received from M. Wojtas (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Work with K. Roger (Corptax) regarding 2022 BlockFi and subsidiaries federal return international forms.	\$0.00	0.7	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/09/2023				
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) to discuss the differences in the equity rollforward for financial statements versus management fair value.	\$0.00	0.7	\$0.00
Polster, Andrew	Prepare Texas second extensions for BlockFi Inc and Subs.	\$0.00	1.2	\$0.00
Polster, Andrew	Review Texas second extensions for BlockFi Inc and Subs.	\$0.00	0.8	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) to discuss the differences in the equity rollforward for financial statements versus management fair value.	\$0.00	0.7	\$0.00
Wojtas, Mike	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) in tax compliance software due to qualification issues.	\$0.00	1.5	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal return per comments of M. Wojtas, J. Gardyn (Deloitte).	\$0.00	1.5	\$0.00
08/10/2023				
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) to discuss how to reflect book basis of the deferred tax assets and liabilities as a result of BlockFi restating historical financial statements.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Review changes to the restated 2018, 2019 and 2020 financial statements for presentation of changes to mark-to-market adjustment for the 2021 amended federal tax return.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Review deferred tax asset and liability year-over-year roll forward.	\$0.00	0.8	\$0.00
Polster, Andrew	Review e-file errors with Massachusetts return for BlockFi Inc and Subs franchise return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Maryland form 500 return for BlockFi Inc.	\$0.00	1.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/10/2023				
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) to discuss how to reflect book basis of the deferred tax assets and liabilities as a result of BlockFi restating historical financial statements.	\$0.00	0.6	\$0.00
Wojtas, Mike	Continue to update form 5471 (information return of U.S. persons with respect to certain foreign corporations) in tax compliance software due to qualification issues.	\$0.00	1.0	\$0.00
08/11/2023				
Gardyn, Jordon	Review the updated 2021 BlockFi Inc amended tax return workpapers.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Prepare investment roll-forward summary for 2021 to reconcile gains and losses to the BlockFi trial balance for 2021.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Calculate loss on disposition of partnership interest of Bitwise for the partnership units sold during 2021.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss adjustments from the originally filed tax return for the amended 2021 BlockFi Inc federal tax return.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review year-over-year roll-forward of temporary book-to-tax differences from 2017 through 2021 prepared by M. Wojtas (Deloitte).	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Update BlockFi Inc. and subsidiaries 2022 tax due with filling.	\$0.00	2.8	\$0.00
Polster, Andrew	Review Wisconsin form 6 return for BlockFi Inc and Subs.	\$0.00	0.9	\$0.00
Polster, Andrew	Review New Jersey form CBT-100 return for BlockFi Inc and Subs.	\$0.00	1.2	\$0.00
Polster, Andrew	Review Wisconsin form 6 e-file package to clear e-file errors for BlockFi Inc and Subs.	\$0.00	0.4	\$0.00
Polster, Andrew	Review NJ form CBT-100 e-file package to clear e-file errors for BlockFi Inc and Subs.	\$0.00	0.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/11/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss adjustments from the originally filed tax return for the amended 2021 BlockFi Inc federal tax return.	\$0.00	0.7	\$0.00
Wojtas, Mike	Amend BlockFi Inc and subsidiaries 2021 tax return locator set-up in tax compliance software (Corptax).	\$0.00	1.5	\$0.00
08/13/2023				
Gardyn, Jordon	Reconcile the movements in equity based on the changes in the restated financial statements as compared to the filed tax return for 2018 through 2021.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Summarize the changes between the 2018 financials utilized for the filed tax return financials of the 2018 restated financials.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Summarize the changes between the 2019 financials utilized for the filed tax return financials of the 2019 restated financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Summarize the changes between the 2020 financials utilized for the filed tax return financials of the 2020 restated financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Summarize the changes between the 2021 financials utilized for the filed tax return financials of the 2021 restated financials.	\$0.00	0.9	\$0.00
08/14/2023				
Gardyn, Jordon	Prepare a schedule showing the ending deferred tax assets and liabilities at the end of 2021 based on the historically filed tax returns and changes resulting from restated financial statements for 2018 through 2021.	\$0.00	1.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/14/2023				
Gardyn, Jordon	Reconcile 2021 amended tax return taxable income based on the write-off of remaining deferred tax assets and liabilities at the end of 2021.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Draft email with questions to K. Schulhof (Deloitte) based on the analysis prepared of the deferred rollforward calculation from 2018 through 2021.	\$0.00	0.6	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Contact H. Powers (BlockFi Inc) with signature pages for Texas extension.	\$0.00	1.0	\$0.00
Polster, Andrew	Contact B. Mathews and S. Bailey (BlockFi) to request signature on the Texas second extension.	\$0.00	1.0	\$0.00
Schulhof, Ken	Review the rollforward of temporary book-to-tax differences from 2018 through 2021 prepared by J. Gardyn (Deloitte).	\$0.00	1.1	\$0.00
08/15/2023				
Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) rollforward of temporary book-to-tax differences based on originally filed tax returns as compared to restated generally accepted accounting principals financial statements and management fair value financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with M. Lang, M. Wojtas, C. Gibian, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update the analysis of historical temporary book-to-tax differences to include the 2022 activity.	\$0.00	1.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/15/2023				
Gibian, Craig	Call with J. Gardyn, M. Lang, M. Wojtas, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	0.9	\$0.00
Lang, Mary Jo	Revise 2022 taxable income calculation check for BlockFi Inc.	\$0.00	2.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, M. Wojtas, C. Gibian, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
Lee, Sarah	Call with J. Gardyn, M. Lang, M. Wojtas, C. Gibian (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
Polster, Andrew	Review to qualify e-file package for Texas second extension.	\$0.00	0.8	\$0.00
Polster, Andrew	Transmit Texas second extension to the state.	\$0.00	0.7	\$0.00
Polster, Andrew	Call Texas Department of Revenue to assess clients web ID number.	\$0.00	0.5	\$0.00
Polster, Andrew	Resubmit Texas second extension to state.	\$0.00	0.2	\$0.00
Polster, Andrew	Review franchise tax workpapers for updated balance sheet information and NC accumulated depreciation changes.	\$0.00	1.8	\$0.00
Schulhof, Ken	Discuss with J. Gardyn (Deloitte) rollforward of temporary book-to-tax differences based on originally filed tax returns as compared to restated generally accepted accounting principals financial statements and management fair value financials.	\$0.00	0.8	\$0.00
Wojtas, Mike	Call with J. Gardyn, M. Lang, C. Gibian, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/16/2023				
Diaz, Jose	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Gibian, Craig	Continue to analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	1.2	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 taxable income calculation.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Call with J. Diaz, A. Polster, A. Zhou, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with J. Diaz, A. Zhou, Z. Meng, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Polster, Andrew	Provide new signor information to M. DiPaolo (Deloitte State and Local Tax) in order to have her update in tax return software.	\$0.00	0.7	\$0.00
Polster, Andrew	Update tracker for revised state return assignments.	\$0.00	0.7	\$0.00
Polster, Andrew	Discussion with M. DiPaolo (Deloitte) regarding state tax addback modification.	\$0.00	1.1	\$0.00
Polster, Andrew	Review BlockFi Inc Pennsylvania state return for state tax addback changes.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with A. Zhou, Z. Meng, J. Diaz, J. Gardyn, A. Tilley, M. Wojtas, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/16/2023				
Schulhof, Ken	Review updated rollforward of temporary book-to-tax differences from 2018 through 2021 as updated by J. Gardyn (Deloitte) for comments.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, J. Gardyn, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Zhou, Amber	Call with J. Diaz, A. Polster, Z. Meng, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
08/17/2023				
Diaz, Jose	Clear review comments for BlockFi Inc. state of Alabama return.	\$0.00	2.0	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc. and FTX loan agreement.	\$0.00	0.4	\$0.00
08/18/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update 2022 federal taxable income for the reversal of deferred tax assets and liabilities that are no longer on the BlockFi's books and records.	\$0.00	1.0	\$0.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/18/2023				
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on North Carolina tax return.	\$0.00	3.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
08/19/2023				
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on Colorado tax return.	\$0.00	3.2	\$0.00
08/21/2023				
Gardyn, Jordon	Call with A. Polster, A. Zhou, Z. Meng, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss balance of temporary book-to-tax differences at 12/31/2021 and 12/31/2022 to identify deferred tax assets and liabilities to write-off into taxable income for each respective tax year.	\$0.00	0.9	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/21/2023				
Gardyn, Jordon	Email S. Bailey (BlockFi) for an update on whether the certain partnership investment Schedule K-1 was available yet.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax workpapers to include the reversal of the book-to-tax differences from 2020 and 2021 for BlockFi's investment in Hunting Hill partnership investment.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Call with J. Gardyn, A. Polster, A. Zhou, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 Hawaii tax return.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 Nebraska tax return.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 West Virginia tax return.	\$0.00	2.0	\$0.00
Polster, Andrew	Review Oregon - 20 return for BlockFi Inc and Subs.	\$0.00	0.6	\$0.00
Polster, Andrew	Review Rhode Island - 1120 (US corporate income tax return) for BlockFi Inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Nebraska return for BlockFi Inc. and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Call with J. Gardyn, A. Zhou, Z. Meng, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss balance of temporary book-to-tax differences at 12/31/2021 and 12/31/2022 to identify deferred tax assets and liabilities to write-off into taxable income for each respective tax year.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/21/2023				
Schulhof, Ken	Review workpaper updated by J. Gardyn (Deloitte) for reversal of temporary book-to-tax differences for the book basis versus tax basis differences for mark-to-market accounting.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with J. Gardyn, A. Polster, Z. Meng, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Zhou, Amber	Clear comments per K. Colwell (Deloitte) for BlockFi and subsidiaries 2022 Hawaii state return.	\$0.00	1.5	\$0.00
08/22/2023				
Gardyn, Jordon	Review updated 2021 federal BlockFi Inc amended tax return workpapers and send to M. DiPaolo and A. Polster (Deloitte Multistate Tax) and M. Wojtas, K. Schulhof and Z. Meng (Deloitte Federal Tax Team) working on preparing the 2021 amended tax returns.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Review updated 2022 federal BlockFi Inc tax return workpapers and send to M. DiPaolo and A. Polster (Deloitte Multistate Tax) and M. Wojtas, K. Schulhof and Z. Meng (Deloitte Federal Tax Team) working on preparing the 2022 tax returns.	\$0.00	0.7	\$0.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/22/2023				
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. 2022 South Carolina tax return.	\$0.00	2.0	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review the updated BlockFi Inc amended 2021 federal tax return workpapers inclusive of the book-to-tax differences reversing into taxable income for the amended 2021 federal tax return.	\$0.00	0.6	\$0.00
08/23/2023				
Diaz, Jose	Review state of Texas return comment to clear for BlockFi Inc. and subsidiaries.	\$0.00	2.0	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 tax return disclosure statement.	\$0.00	0.3	\$0.00
Lee, Sarah	Review 2022 federal return tax schedules.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 Maine tax return.	\$0.00	2.7	\$0.00
Schulhof, Ken	Review calculation of temporary book-to-tax differences for mark-to-market accounting on the 2021 originally filed federal tax return for BlockFi Inc.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

08/24/2023

Diaz, Jose	Review state of Michigan return comment to clear for BlockFi Inc. and subsidiaries.	\$0.00	3.0	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss email from R. Loban (BlockFi) regarding the New York state qualified emerging technology company for implications on the current bankruptcy status of BlockFi Inc.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Identify the changes made on the updated version of the BlockFi Inc and subsidiaries tax return workpapers provided by J. Gardyn by comparing the updated tax return workpapers to the prior version.	\$0.00	3.0	\$0.00
Polster, Andrew	Update state modification workpaper for BlockFi Inc for capital loss carryover modification.	\$0.00	1.0	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss email from R. Loban (BlockFi) regarding the New York state qualified emerging technology company for implications on the current bankruptcy status of BlockFi Inc.	\$0.00	0.6	\$0.00
Schulhof, Ken	Review the New York state qualified emerging technology company Form DTF-620 provided by R. Loban (BlockFi).	\$0.00	0.4	\$0.00
Zhou, Amber	Update BlockFi and subsidiaries Indiana state return.	\$0.00	2.0	\$0.00

08/25/2023

Diaz, Jose	Review state of New Jersey return comment to clear for BlockFi Inc. and subsidiaries.	\$0.00	2.0	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss each deferred tax assets and liabilities that are being reversed into taxable income for BlockFi Inc in 2021 and 2022.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/25/2023				
Gardyn, Jordon	Review the updates required for the 2022 BlockFi Inc federal tax return workpapers to help substantiate the cumulative book-to-tax difference for mark-to-market accounting.	\$0.00	1.2	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. 2022 taxable income summary.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, A. Zhou (Deloitte) to discuss updated BlockFi and subsidiaries 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Print to PDF the 2022 BlockFi Inc and subsidiaries federal tax return from tax compliance software in order to share with J. Gardyn and M. Wojtas (both Deloitte) for their review.	\$0.00	3.0	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss each deferred tax assets and liabilities that are being reversed into taxable income for BlockFi Inc in 2021 and 2022.	\$0.00	1.1	\$0.00
Wojtas, Mike	Call with Z. Meng, A. Zhou (Deloitte) to discuss updated BlockFi and subsidiaries 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	1.0	\$0.00
Wojtas, Mike	Instruct Deloitte Corptax (tax return software) support team to create a copy of the tax return locators for purposes of the 2021 BlockFi Inc and Subsidiaries amended tax return in Corptax.	\$0.00	0.5	\$0.00
Wojtas, Mike	Review 2021 amended tax return BlockFi Inc and Subsidiaries workpaper for updated information made to m-adjustments and presentational changes for tax return.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/25/2023				
Wojtas, Mike	Update 2022 tax return for BlockFi Inc and subsidiaries in Corptax due to trial balance and adjustment changes in workpaper which change taxable income.	\$0.00	4.0	\$0.00
Zhou, Amber	Call with Z. Meng, M. Wojtas (Deloitte) to discuss updated BlockFi and subsidiaries 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	1.0	\$0.00
Zhou, Amber	Update BlockFi and subsidiaries form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.4	\$0.00
Zhou, Amber	Update BlockFi and subsidiaries form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.3	\$0.00
Zhou, Amber	Submit ticket to Corptax support team regarding setting up 2021 BlockFi and subsidiaries amended tax return enterprise.	\$0.00	0.8	\$0.00
08/26/2023				
Diaz, Jose	Review state of Idaho return comment to clear for BlockFi Inc and subsidiaries.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Print to PDF updated version of 2022 BlockFi Inc and subsidiaries federal tax return from tax compliance software to share with J. Gardyn and M. Wojtas (both Deloitte) for their review.	\$0.00	3.0	\$0.00
Zhou, Amber	Continue to update BlockFi and Subsidiaries form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	2.0	\$0.00
Zhou, Amber	Continue to update BlockFi and Subsidiaries form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/28/2023				
Diaz, Jose	Call with Z. Meng, M. Wojtas, A. Polster, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Create amended tax return case in tax compliance software for the preparation of amended 2021 BlockFi Inc and subsidiaries tax return.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, A. Polster, J. Diaz, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Polster, Andrew	Call with Z. Meng, M. Wojtas, J. Diaz, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Polster, Andrew	Research custom group options for amended tax year 2021 return in Corptax for BlockFi Inc. amended returns.	\$0.00	1.6	\$0.00
Wojtas, Mike	Call with Z. Meng, A. Polster, J. Diaz, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with D. Ostermann (Corptax) to setup 2021 amended return enterprise.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with Z. Meng, A. Polster, J. Diaz, M. DiPaolo, M. Wojtas (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
08/29/2023				
Gardyn, Jordon	Review workpaper to assess ending deferred tax asset/liability related to the partnership investments that were mostly sold and update presentation of book-to-tax differences.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Incorporate investment rollforward for 2020 and 2021 into the 2022 BlockFi Inc tax return workpapers.	\$0.00	0.6	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/29/2023				
Meng, Zhaoyu	Create a duplicate 2021 tax return in tax compliance software, for the preparation of BlockFi Inc and subsidiaries 2021 amended tax return.	\$0.00	2.5	\$0.00
08/30/2023				
Gardyn, Jordon	Review book accruals of income associated with the partnership investments of BlockFi Inc for 2021 tax year.	\$0.00	0.6	\$0.00
Schulhof, Ken	Review originally filed BlockFi Inc tax return workpapers for 2021 to identify items to adjust for the amended 2021 BlockFi Inc federal tax return.	\$0.00	0.6	\$0.00
08/31/2023				
DiPaolo, Michele	Call with G. Ferraro, B. Lippman, M. Wojtas, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Ferraro, Giuseppe	Call with M. DiPaolo, B. Lippman, M. Wojtas, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update the book-to-tax summary schedule included in the 2021 federal tax return workpapers for the changes to the book-to-tax differences to be reported on the amended federal return for BlockFi Inc.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Reconcile the deferred tax asset/liability associated with the partnership investments to assess the book-to-tax difference.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the specific deferred tax assets and liabilities for 2021 that should no longer be on the deferred rollforward.	\$0.00	0.6	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/31/2023				
Gardyn, Jordon	Update the book-to-tax summary schedule included in the 2022 federal tax return workpapers for the changes to the book-to-tax differences.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Reconcile the capital loss disallowance reported on the 2022 federal tax return to the specific items driving the capital losses reported during 2022.	\$0.00	0.8	\$0.00
Lippman, Blake	Call with M. DiPaolo, G. Ferraro, M. Wojtas, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Create in tax compliance software, Corptax, for BlockFi Inc 2021 amended tax return.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Call with M. DiPaolo, G. Ferraro, B. Lippman, M. Wojtas, A. Polster, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with M. DiPaolo, G. Ferraro, B. Lippman, M. Wojtas, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the specific deferred tax assets and liabilities for 2021 that should no longer be on the deferred rollforward.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with M. DiPaolo, G. Ferraro, B. Lippman, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Zhou, Amber	Call with M. Wojtas, Z. Meng (Deloitte) to set up Corptax for BlockFi Inc and subsidiaries 2021 amended tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/31/2023				
Zhou, Amber	Call with M. DiPaolo, G. Ferraro, B. Lippman, M. Wojtas, A. Polster, Z. Meng (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
09/01/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to review updated book-to-tax schedule for 2022 and the resulting changes from the initial draft shared with R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with K. Schulhof, S. Lee (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban (BlockFi) discussing updated 2022 federal taxable income.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Send an email to S. Bailey and R. Loban (BlockFi) regarding 2021 BlockFi Inc amended federal tax return workpaper for their review.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Incorporate investment K-1 received for BV Power into 2022 BlockFi Inc federal tax return workpapers.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Email M. Dipaolo (Deloitte) regarding updated tax return workpapers for 2022.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Email S. Bailey, R. Loban (BlockFi) regarding the 2022 BlockFi Inc federal tax return workpaper.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban (BlockFi) discussing updated 2022 federal taxable income.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Call with A. Zhou, M. Wojtas (Deloitte) to discuss updated BlockFi & Subs 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc and Subs' eliminations.	\$0.00	2.0	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/01/2023				
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Services Inc 2021 amended tax return.	\$0.00	2.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, S. Lee (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban (BlockFi) discussing updated 2022 federal taxable income.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review updated amended 2021 BlockFi Inc federal tax return workpapers provided by J. Gardyn (Deloitte).	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to review updated book-to-tax schedule for 2022 and the resulting changes from the initial draft shared with R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with A. Zhou, Z. Meng (Deloitte) to discuss updated BlockFi & Subs 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	0.5	\$0.00
Wojtas, Mike	Update 2022 BlockFi Inc & Subs tax return in Corptax based on revisions to workpaper for book to tax adjustments and return presentation.	\$0.00	2.0	\$0.00
Zhou, Amber	Call with M. Wojtas, Z. Meng (Deloitte) to discuss updated BlockFi & Subs 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	0.5	\$0.00
Zhou, Amber	Set up 2021 Blockfi & Subs amended return in Corptax.	\$0.00	3.5	\$0.00
09/02/2023				
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc and Subs 2021 amended consolidated tax return.	\$0.00	3.0	\$0.00
Wojtas, Mike	Update 2022 BlockFi Inc & Subs tax return in Corptax based on revisions to workpaper for book to tax adjustments and return presentation.	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/03/2023				
Gardyn, Jordon	Review draft BlockFi Inc and Subs federal consolidated tax return for updates related to foreign entities included in the federal return.	\$0.00	1.2	\$0.00
09/04/2023				
Meng, Zhaoyu	Summarize 2021 amended tax return workpaper changes in order to make adjustment in tax compliance software.	\$0.00	4.0	\$0.00
09/05/2023				
Gardyn, Jordon	Respond to K. Schulhof (Deloitte) comments on 2022 federal tax return workpapers related to the write-off of deferred tax assets from historical years.	\$0.00	0.7	\$0.00
Polster, Andrew	Review TY22 South Carolina state return for BlockFi Inc.	\$0.00	2.2	\$0.00
Polster, Andrew	Review TY22 Mississippi state return for BlockFi Inc.	\$0.00	1.4	\$0.00
Polster, Andrew	Review TY22 Tennessee state return for BlockFi Inc.	\$0.00	1.4	\$0.00
09/06/2023				
Polster, Andrew	Review amended return state apportionment workpaper.	\$0.00	1.6	\$0.00
Polster, Andrew	Continue to review amended return state apportionment workpaper.	\$0.00	1.4	\$0.00
09/07/2023				
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc 2021 amended proforma tax return.	\$0.00	4.0	\$0.00
Polster, Andrew	Create TY21 amended return obligations in Corptax for BlockFi Inc.	\$0.00	2.8	\$0.00
Polster, Andrew	Create TY21 amended return obligations in Corptax for BlockFi Inc and Subs.	\$0.00	3.2	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/08/2023				
Gardyn, Jordon	Call with R. Loban, S. Bailey (BlockFi), A. Sexton (Kirkland & Ellis) discussing potential changes to the investment K-1 received for BPV Power investment for tax purposes.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Set up tax compliance software, Corptax, for BlockFi Inc & Subs 2021 amended tax return.	\$0.00	4.0	\$0.00
09/10/2023				
Meng, Zhaoyu	Update schedule D (capital gains and losses) on tax compliance software, Corptax, for BlockFi Inc and Subs 2021 amended tax return.	\$0.00	3.5	\$0.00
09/12/2023				
Meng, Zhaoyu	Update 2021 amended consolidated tax returns in tax compliance software, Corptax for amended tax return workpaper.	\$0.00	4.0	\$0.00
09/13/2023				
Meng, Zhaoyu	Update 2021 amended BlockFi Inc and Subs consolidated schedule M- 3 (net income (loss) reconciliation) for corporations with total assets of USD 10 million or more in tax compliance software, Corptax for amended tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Update 2021 amended BlockFi Inc. proforma schedule M- 3 (net income (loss) reconciliation) for corporations with total assets of USD 10 million or more in tax compliance software, Corptax for amended tax return workpaper.	\$0.00	3.5	\$0.00
09/14/2023				
Gardyn, Jordon	Review the federal partnership return provided by S. Bailey (BlockFi) for the BV Power Alpha LLC investment of BlockFi.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/14/2023				
Meng, Zhaoyu	Prepare 2021 amended BlockFi Inc and Subs consolidated return from tax compliance software.	\$0.00	4.0	\$0.00
09/18/2023				
Gardyn, Jordon	Update the 2022 federal tax return workpapers for BlockFi Inc based on the updated support for investments provided by S. Bailey (BlockFi).	\$0.00	0.8	\$0.00
Jordan, Kinsey	Meeting with A. Polster and Kinsey Jordan (Deloitte) to review client background, tax preparation software and state return tracker for TY22.	\$0.00	1.2	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to walkthrough methodology and how to use Modification and Apportionment in the Data Collection Wizard used for return preparation.	\$0.00	0.9	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review methodology and how to use Franchise Tax Workpaper for return preparation on applicable states.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review preparation of Arkansas Return for BlockFi Inc.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review process of creating and qualifying E-File Package for Arkansas Return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to review process of preparing Florida Return for BlockFi Inc.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Alabama and Georgia.	\$0.00	1.2	\$0.00
Jordan, Kinsey	Prepare Maryland tax return for BlockFi Inc.	\$0.00	1.2	\$0.00
Jordan, Kinsey	Prepare Arkansas tax return for BlockFi Inc.	\$0.00	1.8	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/18/2023				
Meng, Zhaoyu	Update 2022 BlockFi Inc tax return in tax compliance software.	\$0.00	4.7	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs consolidated tax return per updated return workpaper in tax compliance software.	\$0.00	3.3	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review client background, tax preparation software, and state return tracker for TY22	\$0.00	1.2	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review methodology and how to use Modification and Apportionment in the Data Collection Wizard used for return preparation.	\$0.00	0.9	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review methodology and how to use Franchise Tax Workpaper for return preparation on applicable states	\$0.00	0.4	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to walkthrough preparation of Arkansas Return for BlockFi Inc.	\$0.00	0.6	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review process of creating and qualifying E-File Package for Arkansas Return for BlockFi Inc.	\$0.00	0.4	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to review process of preparing Florida Return for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Alabama and Georgia.	\$0.00	1.2	\$0.00
Polster, Andrew	Review state tax return tracker for potential payment liabilities for BlockFi Inc.	\$0.00	0.8	\$0.00
Zhou, Amber	Update 2022 Blockfi & Subs federal tax return.	\$0.00	1.0	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/19/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss status of the 2022 federal tax return preparation.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with Z. Meng, A. Zhou (Deloitte) to discuss updated Blockfi & Subs 2022 federal return workpaper and return delivery timeline.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review initial draft of the 2022 forms 5471 (information return for foreign controlled entities) that is included in the consolidated BlockFi Inc federal tax return.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Call with C. Gibian, MJ. Lang and S. Lee (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang and S. Lee (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Review comments on Arkansas tax return.	\$0.00	1.9	\$0.00
Jordan, Kinsey	Review comments on Maryland tax return.	\$0.00	1.5	\$0.00
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Mississippi and North Carolina.	\$0.00	1.1	\$0.00
Jordan, Kinsey	Prepare Alabama tax return.	\$0.00	2.3	\$0.00
Jordan, Kinsey	Review the Alabama tax return.	\$0.00	0.2	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, S. Lee (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/19/2023				
Lee, Sarah	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to discuss updates to the disclosure statement to be attached to the BlockFi Inc 2021 amended tax return.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc and Subs consolidated tax return from tax compliance software.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Call with J. Gardyn, A. Zhou (Deloitte) to discuss updated Blockfi & Subs 2022 federal return workpaper and return delivery timeline.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs consolidated tax return per updated return workpaper in tax compliance software.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Update 2021 amended BlockFi Inc and Subs consolidated tax return per updated return workpaper in tax compliance software.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Tie out book income/loss on schedule M-3 (net income (loss) reconciliation) to schedule M-2 (analysis of unappropriated retained earnings per books) on 2022 BlockFi Inc and Subs consolidated tax return in tax compliance software.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Tie out taxable income on schedule M-3 (net income (loss) reconciliation) and page 1 of form 1120 (US corporate income tax return) on 2022 BlockFi Inc and Subs consolidated tax return in tax compliance software.	\$0.00	0.6	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss comments on tax returns prepared for BlockFi Inc Mississippi and North Carolina.	\$0.00	1.1	\$0.00
Polster, Andrew	Review Arkansas Return for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Review South Carolina Return for BlockFi Inc.	\$0.00	0.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/19/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss status of the 2022 federal tax return preparation.	\$0.00	0.5	\$0.00
Zhou, Amber	Update 2022 Blockfi & Subs federal return Form 1120 (US corporate income tax return).	\$0.00	2.0	\$0.00
Zhou, Amber	Call with Z. Meng, J. Gardyn (Deloitte) to discuss updated Blockfi & Subs 2022 federal return workpaper and return delivery timeline.	\$0.00	0.4	\$0.00
Zhou, Amber	Update Blockfi & Subs international form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.1	\$0.00
Zhou, Amber	Prepare Blockfi & Subs international form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	0.7	\$0.00
Zhou, Amber	Prepare Blockfi & Subs international form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches).	\$0.00	0.8	\$0.00
Zhou, Amber	Update Blockfi & Subs international form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches).	\$0.00	0.9	\$0.00
09/20/2023				
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss tax returns for BlockFi Inc and Subs West Virginia and Utah.	\$0.00	0.8	\$0.00
Jordan, Kinsey	Review Alabama business privilege tax return and annual report.	\$0.00	1.3	\$0.00
Jordan, Kinsey	Review Tennessee tax return.	\$0.00	1.4	\$0.00
Jordan, Kinsey	Review Idaho tax return.	\$0.00	2.6	\$0.00
Jordan, Kinsey	Review North Carolina tax return.	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/20/2023				
Meng, Zhaoyu	Call with M. Wojtas and A. Zhou (Deloitte) to discuss Blockfi & Subs 2022 federal return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc and Subs consolidated tax return from tax compliance software.	\$0.00	2.6	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs consolidated tax return in tax compliance software.	\$0.00	3.4	\$0.00
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss tax returns for BlockFi Inc and Subs West Virginia and Utah.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Alabama Franchise Tax Return for BlockFi Inc.	\$0.00	0.7	\$0.00
Wojtas, Mike	Call with Z. Meng and A. Zhou (Deloitte) to discuss Blockfi & Subs 2022 federal return.	\$0.00	1.0	\$0.00
Zhou, Amber	Call with Z. Meng and M. Wojtas (Deloitte) to discuss Blockfi & Subs 2022 federal return.	\$0.00	1.0	\$0.00
Zhou, Amber	Prepare 2021 amended federal return of Blockfi and Subs.	\$0.00	5.0	\$0.00
Zhou, Amber	Update 2022 federal return of Blockfi & Subs.	\$0.00	2.9	\$0.00
09/21/2023				
Jordan, Kinsey	Meeting with A. Polster (Deloitte) to discuss tax returns for BlockFi Inc and Subs Nebraska and Maine.	\$0.00	1.4	\$0.00
Jordan, Kinsey	Review Ohio tax return.	\$0.00	1.3	\$0.00
Jordan, Kinsey	Review Massachusetts tax return.	\$0.00	2.3	\$0.00
Jordan, Kinsey	Review Minnesota tax return.	\$0.00	1.0	\$0.00
Jordan, Kinsey	Review South Carolina tax return.	\$0.00	1.1	\$0.00
Jordan, Kinsey	Review Texas tax return.	\$0.00	1.9	\$0.00
Meng, Zhaoyu	Print 2022 BlockFi Inc and Subs consolidated tax return from tax compliance software.	\$0.00	2.0	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/21/2023				
Polster, Andrew	Meeting with K. Jordan (Deloitte) to discuss tax returns for BlockFi Inc and Subs Nebraska and Maine.	\$0.00	1.4	\$0.00
Polster, Andrew	Review Massachusetts franchise tax return for BlockFi Inc and subs.	\$0.00	1.1	\$0.00
Polster, Andrew	Review Massachusetts income tax return for BlockFi Inc and Subs.	\$0.00	1.5	\$0.00
Wojtas, Mike	Review 2022 BlockFi Inc & Subs tax return.	\$0.00	1.5	\$0.00
Zhou, Amber	Update 2022 Blockfi & Subs federal return.	\$0.00	3.1	\$0.00
Zhou, Amber	Print 2022 Blockfi & Subs federal return.	\$0.00	2.9	\$0.00
09/22/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss timing to receive the federal 2022 tax return for review and status of the state and local tax returns.	\$0.00	0.8	\$0.00
Jordan, Kinsey	Review Alabama business privilege tax return and annual report.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Review Arkansas tax return.	\$0.00	1.3	\$0.00
Jordan, Kinsey	Review Florida tax return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Oklahoma financial institution tax return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Tennessee income and franchise tax return.	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss timing to receive the federal 2022 tax return for review and status of the state and local tax returns.	\$0.00	0.8	\$0.00
Wojtas, Mike	Review 2022 BlockFi Inc & Subs tax return to provide return J. Gardyn (Deloitte) for review.	\$0.00	2.5	\$0.00
Zhou, Amber	Prepare 2021 amended federal return of Blockfi and Subs.	\$0.00	1.5	\$0.00
Zhou, Amber	Update form 8949 (report sales and exchanges of capital assets) for 2022 federal return of BlockFi and Subs.	\$0.00	0.5	\$0.00

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March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/24/2023				
Gardyn, Jordon	Review the BlockFi Inc and subsidiaries federal corporate tax return.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Review the updated forms for the controlled foreign corporations owned by BlockFi Inc.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update federal tax return workpapers to include additional breakout calculations of the balance sheet and taxable income for BlockFi International Ltd and BlockFi Cayman LLC.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Email M. Wojtas and Z. Meng (Deloitte) with comments on updated on the consolidated federal tax return for BlockFi Inc and Subs.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Review the 2022 balance sheet presentation for BlockFi Inc and Subsidiaries included in the draft of the 2022 federal corporate tax return for BlockFi Inc.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc tax return in tax compliance software per J. Gardyn's (Deloitte) comment.	\$0.00	4.5	\$0.00
Wojtas, Mike	Review BlockFi Inc & Subs tax return for international form 5471 (information return of U.S. persons with respect to certain foreign corporations) updates and other federal 1120 (US corporate income tax return) comments.	\$0.00	2.0	\$0.00
09/25/2023				
Gibian, Craig	Draft disclosure for 2021 and 2022 federal income tax returns.	\$0.00	1.1	\$0.00
Jordan, Kinsey	Review Mississippi tax return.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Review timing expectations for preparation of state and local tax returns by reviewing the excel sheet that summarizes each of the state tax return filing obligations.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Review Arkansas tax return.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/25/2023				
Jordan, Kinsey	Review Louisiana tax return.	\$0.00	2.0	\$0.00
Jordan, Kinsey	Review Iowa tax return.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Update Blockfi excel sheet state tracker.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Review Maryland tax return.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review disclosure statement for BlockFi Inc. 2021 tax return.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Print 2022 Blockfi Inc and Subs's tax return from tax compliance software.	\$0.00	4.0	\$0.00
Polster, Andrew	Clear review notes on North Carolina state tax return for BlockFi Inc.	\$0.00	1.0	\$0.00
Polster, Andrew	Research e-file error solutions for Mississippi state tax return for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Clear review notes on Mississippi state tax return for BlockFi Inc.	\$0.00	1.2	\$0.00
Zhou, Amber	Clear notes to 2022 Blockfi and Subs federal return.	\$0.00	4.7	\$0.00
09/26/2023				
Gibian, Craig	Prepare disclosure statements for 2021 federal income tax return.	\$0.00	0.6	\$0.00
Gibian, Craig	Prepare disclosure statements for 2022 federal income tax return.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Review Mississippi tax return.	\$0.00	1.5	\$0.00
Jordan, Kinsey	Review Missouri tax return.	\$0.00	2.0	\$0.00
Jordan, Kinsey	Review Oklahoma tax return.	\$0.00	1.7	\$0.00
Jordan, Kinsey	Review Pennsylvania tax return.	\$0.00	1.3	\$0.00
Lang, Mary Jo	Review disclosure statements for 2021 and 2022 BlockFi Inc. tax returns.	\$0.00	0.5	\$0.00
Polster, Andrew	Review Hawaii e-file package for BlockFi Inc and Subs.	\$0.00	0.3	\$0.00
Polster, Andrew	Research Hawaii e-file errors solutions for BlockFi Inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Hawaii state tax return for BlockFi Inc and Subs.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/26/2023				
Wojtas, Mike	Continue to review BlockFi Inc & Subs tax return for international form 5471 (information return of U.S. persons with respect to certain foreign corporations) updates and other federal 1120 (US corporate income tax return) comments.	\$0.00	2.0	\$0.00
09/27/2023				
Gardyn, Jordon	Call with MJ. Lang, C. Gibian, K. Schulhof (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Call with A. Polster (Deloitte) to research software issues on BlockFi Inc tax year 2022 state tax returns.	\$0.00	2.4	\$0.00
Jordan, Kinsey	Clear review comments for Arizona tax return for BlockFi Inc.	\$0.00	2.0	\$0.00
Jordan, Kinsey	Clear review comments for California tax return for BlockFi Inc.	\$0.00	2.2	\$0.00
Jordan, Kinsey	Clear review comments for Georgia tax return for BlockFi inc.	\$0.00	2.5	\$0.00
Jordan, Kinsey	Clear review comments for Pennsylvania tax return for BlockFi inc.	\$0.00	1.0	\$0.00
Jordan, Kinsey	Clear review comments for Virginia tax return for BlockFi inc.	\$0.00	0.2	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with K. Jordan (Deloitte) to research software issues on BlockFi Inc tax year 2022 state tax returns.	\$0.00	2.4	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/27/2023				
Polster, Andrew	Review district of Columbia tax return for BlockFi Inc and Subs.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn, MJ. Lang, C. Gibian (Deloitte) to discuss BlockFi Inc tax return disclosure attachments for mark to market adjustment reporting.	\$0.00	0.3	\$0.00
09/28/2023				
Jordan, Kinsey	Prepared BlockFi Inc Florida return for e-file and look into errors.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare and clear comments for District of Columbia tax return for BlockFi Inc.	\$0.00	2.5	\$0.00
Jordan, Kinsey	Prepare the BlockFi Inc North Carolina tax return for e-file.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare the BlockFi Inc South Carolina tax return for e-file.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare the BlockFi Inc Tennessee tax return for e-file.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare and clear comments for Rhode Island tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare and clear comments for Arizona tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare and clear comments for California tax return for BlockFi Inc.	\$0.00	2.2	\$0.00
Jordan, Kinsey	Prepare and clear comments for Colorado tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare and clear comments for Hawaii tax return for BlockFi Inc.	\$0.00	3.0	\$0.00
Jordan, Kinsey	Prepare and clear comments for Maine tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare and clear comments for Nebraska tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare and clear comments for Utah tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare and clear comments for West Virginia tax return for BlockFi Inc.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/28/2023				
Meng, Zhaoyu	Update 2022 Blockfi Inc and Subs tax return workpaper per comments on international tax forms.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Update form 5471, information return of United States persons with respect to certain foreign corporations for Blockfi Inc and Subs in tax compliance software.	\$0.00	1.7	\$0.00
Meng, Zhaoyu	Update form 8858, information return of United States persons with respect to foreign disregarded entities and foreign branches for 2022 Blockfi Inc and Subs tax return.	\$0.00	1.5	\$0.00
Polster, Andrew	Clear review comments for Colorado state tax return for BlockFi Inc and Subs.	\$0.00	0.9	\$0.00
Polster, Andrew	Research solution for e-file issue for District of Columbia tax return for BlockFi Inc and Subs.	\$0.00	0.6	\$0.00
Polster, Andrew	Review e-file package for Colorado state tax return for BlockFi inc and Subs.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review the foreign forms 5471, information return for controlled foreign corporations included in the 2022 BlockFi Inc and Subs federal tax return.	\$0.00	1.1	\$0.00
Zhou, Amber	Clear notes for 2022 Blockfi & Subs international tax return.	\$0.00	0.5	\$0.00
09/29/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss timing for review of 2022 federal corporate tax return for BlockFi Inc.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Incorporation tax return workpapers to adjust for rounding differences on the PDF of the 2022 federal tax return compared to the tax return workpapers.	\$0.00	0.8	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/29/2023				
Gardyn, Jordon	Email M. Diapolo, A. Polster (Deloitte) with draft BlockFi Incorporation and Subs 2022 federal tax return and workpapers, noting forms included in the tax return that may have state and local tax implications.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Prepare e-file for Arkansas tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepared e-file for Iowa tax return for BlockFi Inc.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Prepare e-file for Alabama tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Arizona tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Mississippi tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare e-file for Colorado tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for District of Columbia tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare e-file for Georgia tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Hawaii tax return for BlockFi Inc.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Prepare e-file for Idaho tax return for BlockFi Inc.	\$0.00	0.6	\$0.00
Jordan, Kinsey	Prepare e-file for Utah tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Louisiana tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Maine tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare e-file for Maryland tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Prepare e-file for Massachusetts tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Minnesota tax return for BlockFi Inc.	\$0.00	0.1	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/29/2023				
Jordan, Kinsey	Prepare e-file for Nebraska tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for New Mexico tax return for BlockFi Inc.	\$0.00	0.4	\$0.00
Jordan, Kinsey	Prepare e-file for Oklahoma tax return for BlockFi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Prepare e-file for Pennsylvania tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Rhode Island tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for Virginia tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Prepare e-file for West Virginia tax return for BlockFi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Review and clear comments for Hawaii tax return for BlockFi inc.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc and Subs tax return from tax compliance software.	\$0.00	4.0	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs tax return workpaper per comments from J. Lee (Deloitte).	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Update 2022 BlockFi Inc and Subs tax return in tax compliance software per comments from J. Lee (Deloitte).	\$0.00	2.5	\$0.00
Polster, Andrew	Research solution for e-file issue for Rhode Island return for BlockFi Inc and Subs.	\$0.00	0.4	\$0.00
Polster, Andrew	Review e-file package for Rhode Island state tax return for BlockFi inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Utah state tax return for BlockFi inc and Subs.	\$0.00	0.9	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss timing for review of 2022 federal corporate tax return for BlockFi Inc.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
09/29/2023				
Wojtas, Mike	Review additional foreign updates provided by international tax specialist J. Lee (Deloitte) for 5471 and 8858 forms relating to BlockFi Inc & Subs 2022 tax return.	\$0.00	1.5	\$0.00
Zhou, Amber	Clear notes for 2022 Blockfi & Subs International tax return.	\$0.00	1.6	\$0.00
09/30/2023				
Jordan, Kinsey	Revise the Arizona tax return for Blockfi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Revise the Georgia tax return for Blockfi Inc.	\$0.00	0.1	\$0.00
Jordan, Kinsey	Revise the Idaho tax return for Blockfi Inc.	\$0.00	0.2	\$0.00
Jordan, Kinsey	Revise the Louisiana tax return for Blockfi Inc.	\$0.00	0.5	\$0.00
Jordan, Kinsey	Revise the Minnesota tax return for Blockfi Inc.	\$0.00	0.3	\$0.00
Jordan, Kinsey	Revise the Pennsylvania tax return Blockfi Inc.	\$0.00	1.0	\$0.00
Polster, Andrew	Update state return tracker for manager and senior manager assignments for BlockFi inc and Sub tax year 2022 returns due 10/16/2023.	\$0.00	0.2	\$0.00
10/01/2023				
DiPaolo, Michele	Clear review notes on Utah state tax return.	\$0.00	0.3	\$0.00
DiPaolo, Michele	Clear review notes on Wisconsin state tax return.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Clear review notes on Nebraska state tax return.	\$0.00	0.4	\$0.00
DiPaolo, Michele	Clear review notes on New Mexico state tax return.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Clear review notes on North Carolina state tax return.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Clear review points on Rhode Island state tax return.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
10/01/2023				
DiPaolo, Michele	Clear review notes on Georgia state tax return.	\$0.00	0.4	\$0.00
DiPaolo, Michele	Clear review notes on Idaho state tax return.	\$0.00	0.2	\$0.00
DiPaolo, Michele	Clear review notes on Louisiana state tax return.	\$0.00	0.4	\$0.00
DiPaolo, Michele	Clear review notes on Mississippi state tax xreturn.	\$0.00	0.4	\$0.00
Polster, Andrew	Clear review notes on BlockFi Inc California state tax return.	\$0.00	4.9	\$0.00
10/02/2023				
DiPaolo, Michele	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with A. Polster, A. Zhou, Z. Meng, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Detail review of 2022 BlockFi Inc corporate federal tax return.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Draft additional comments on the presentation of taxable loss for BlockFi International Ltd for Z. Meng (Deloitte) to update for on the 2022 corporate federal tax return	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update 2022 corporate federal tax return for BlockFi Inc.	\$0.00	0.7	\$0.00
Jordan, Kinsey	Call with A. Polster, A. Zhou, Z. Meng, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Prepare 2022 BlockFi Inc corporate tax return from tax compliance software	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Call with A. Polster, A. Zhou, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
10/02/2023				
Meng, Zhaoyu	Prepare 2021 BlockFi Inc corporate tax return from tax compliance software	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Zhou, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Polster, Andrew	Review final BlockFi California state tax return.	\$0.00	1.7	\$0.00
Wojtas, Mike	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with A. Polster, Z. Meng, J. Gardyn, K. Jordan, A. Tilley, M. Wojtas and M. DiPaolo (all Deloitte) to discuss federal and state tax return status.	\$0.00	0.4	\$0.00
Zhou, Amber	Update 2022 Blockfi Inc international tax return.	\$0.00	0.4	\$0.00
10/03/2023				
Gardyn, Jordon	Reviewed updates to presentation made to the 2021 federal amended corporate tax return workpaper for BlockFi Inc.	\$0.00	0.9	\$0.00
Lang, Mary Jo	Review balance sheet related to BlockFi Inc. 2022 tax return filing	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Review BlockFi Lending LLC's beging balance for Schedule L to prior year ending balance in tax compliance software for California state tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Lending LLC's income in tax compliance software to workpaper for California state tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Trading LLC's beging balance for Balance Sheet to prior year ending balance in tax compliance software for California state tax return.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
10/03/2023				
Meng, Zhaoyu	Review BlockFi Trading LLC's income in tax compliance software to workpaper for California state tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare 2021 BlockFi Inc amended corporate tax return from tax compliance software	\$0.00	2.0	\$0.00
Polster, Andrew	Review BlockFi Trading LLC California state tax return.	\$0.00	2.2	\$0.00
Polster, Andrew	Review BlockFi Lending LLC California state tax return.	\$0.00	1.8	\$0.00
Subtotal for Tax Compliance Services:			1,436.5	\$0.00

Tax Restructuring Services

04/06/2023				
Lang, Mary Jo	Review IRC section 475 mark to market election rules.	\$1,020.00	0.9	\$918.00
Tasso, Nathan	Discussion with C. Gibian, M. Lang (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$1,160.00	1.0	\$1,160.00
04/10/2023				
Gardyn, Jordon	Call with C. Gibian, M. Lang, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,020.00	1.0	\$1,020.00
Gibian, Craig	Draft internal memorandum regarding 2021 taxable income.	\$1,160.00	1.7	\$1,972.00
Gibian, Craig	Call with J. Gardyn, M. Lang, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,160.00	1.0	\$1,160.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2023				
Lang, Mary Jo	Review IRC section 475 mark to market election rules.	\$1,020.00	0.5	\$510.00
Lang, Mary Jo	Draft IRC section 475 mark to market election statement.	\$1,020.00	1.0	\$1,020.00
Lang, Mary Jo	Discussion with N. Tasso (Deloitte) on IRC section 475 mark to market election considerations.	\$1,020.00	0.3	\$306.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,020.00	1.0	\$1,020.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,160.00	1.0	\$1,160.00
Tasso, Nathan	Discussion with M. Lang (Deloitte) on IRC section 475 mark to market election considerations.	\$1,160.00	0.3	\$348.00
04/14/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$1,160.00	0.4	\$464.00
04/20/2023				
Lang, Mary Jo	Review IRC section 475 mark to market election rules for BlockFi Inc. 2021 taxable income calculation.	\$1,020.00	0.3	\$306.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/25/2023				
Turenshine, Aaron	Discussion with D. Krozek (Deloitte) considerations for tax modeling.	\$1,160.00	0.5	\$580.00
04/26/2023				
Gardyn, Jordon	Discussion with C. Gibian, K. Schulhof, A. Turenshine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,020.00	0.5	\$510.00
Gibian, Craig	Discussion with J. Gardyn, K. Schulhof, A. Turenshine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discussion with J. Gardyn, C. Gibian, K. Schulhof, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,160.00	0.5	\$580.00
05/05/2023				
Velazco, Valerie	Review email from J. Gardyn (Deloitte) regarding files received from BlockFi to check information for the IRC section 382 (net operating loss carryforward rules) analysis which includes responses to the information request list sent by Deloitte.	\$1,020.00	0.5	\$510.00
Velazco, Valerie	Update the IRC section 382 (net operating loss carryforward rules) information request list with BlockFi responses.	\$1,020.00	0.5	\$510.00
05/09/2023				
Gibian, Craig	Analyze calculation of taxable income of BlockFi Inc. for 2022.	\$1,160.00	0.7	\$812.00
05/10/2023				
Hammill, John	Analyze capitalization tables and gathering workpapers for preparation of owner shift analysis for IRC Section 382 (net operating loss carryforward rules).	\$630.00	1.1	\$693.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/11/2023				
Hammill, John	Analyze client-provided capitalization tables to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.0	\$1,260.00
Richter, Jason	Analysis of underlying information to update the IRC section 382 (net operating loss carryforward rules) analysis, issue spotting, and refresh on historic IRC section 382 (net operating loss carryforward rules) model.	\$1,160.00	1.0	\$1,160.00
Velazco, Valerie	Receive additional IRC section 382 (net operating loss carryforward rules) information from BlockFi's team with respect to the IRC section 382 (net operating loss carryforward rules) information request list provided by Deloitte Tax.	\$1,020.00	0.3	\$306.00
Velazco, Valerie	Update IRC section 382 (net operating loss carryforward rules) information request list.	\$1,020.00	0.3	\$306.00
Velazco, Valerie	Email to J. Gardyn (Deloitte) with the updated IRC section 382 (net operating loss carryforward rules) information request list.	\$1,020.00	0.1	\$102.00
05/12/2023				
Lang, Mary Jo	Review BlockFi Inc. bankruptcy filing information.	\$1,020.00	0.4	\$408.00
Lang, Mary Jo	Review FTX Trading Ltd. agreements to prepare summary of tax considerations.	\$1,020.00	2.0	\$2,040.00
Velazco, Valerie	Email communication with J. Gardyn (Deloitte), C. Gibian, M.J. Lang (Deloitte's Washington National Tax) regarding BlockFi's debt agreement regarding need to evaluate agreement for IRC section 382 (net operating loss carryforward rules) purposes.	\$1,020.00	0.5	\$510.00

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Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/15/2023				
Hammill, John	Analyze BlockFi Inc.-provided capitalization tables to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.7	\$1,701.00
Hammill, John	Calculate fair market value per share of each tranche of stock for each test date based on client-provided 409A valuations.	\$630.00	2.1	\$1,323.00
Hammill, John	Update documentation on shift analysis workpapers to properly record fair market values for each tranche of stock.	\$630.00	1.8	\$1,134.00
Hammill, John	Input fair market values for each transaction into proprietary IRC Section 382 (net operating loss carryforward rules) software to reflect 5% shareholders change in cumulative shift.	\$630.00	1.4	\$882.00
Hammill, John	Compile transaction log to summarize equity events on each testing date to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	0.6	\$378.00
Velazco, Valerie	Review various e-mail correspondence between BlockFi and J. Gardyn (Deloitte) which included attachments, to check files provided are not for IRC section 382 (net operating loss carryforward rules) purposes.	\$1,020.00	0.5	\$510.00
05/16/2023				
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$1,160.00	1.0	\$1,160.00
Hammill, John	Compile transaction log to summarize equity events on each testing date to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.0	\$1,260.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/16/2023				
Richter, Jason	Analysis on structure from proposed bankruptcy plan regarding relative to impact of IRC section 382 (net operating loss carryforward rules).	\$1,160.00	1.0	\$1,160.00
Velazco, Valerie	Review IRC section 382 (net operating loss carryforward rules) analysis which summarizes equity activity based on financial statements, capitalization tables, values of each class of stock from 409A valuation reports.	\$1,020.00	4.0	\$4,080.00
05/17/2023				
Hammill, John	Review comments from V. Velazco (Deloitte) to update documentation on capitalization tables.	\$630.00	0.9	\$567.00
Hammill, John	Input transaction log into IRC Section 382 (net operating loss carryforward rules) software to summarize IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	3.7	\$2,331.00
Lang, Mary Jo	Review disclosure statement for planning to update BlockFi Inc. 2022 taxable income summary.	\$1,020.00	0.5	\$510.00
Richter, Jason	Review of IRC section 382 (net operating loss carryforward rules) model, underlying source information, inputs, and application of technical rules for IRC section 382 (net operating loss carryforward rules).	\$1,160.00	3.6	\$4,176.00
05/18/2023				
Hammill, John	Review comments from V. Velazco (Deloitte) to update transaction log and input transaction log into 382 software to summarize IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.0	\$1,260.00
Lang, Mary Jo	Review disclosure statement for planning to update BlockFi Inc. 2022 taxable income summary.	\$1,020.00	1.3	\$1,326.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/18/2023				
Velazco, Valerie	Review updates to workpapers related to analysis of valuation reports, capitalization tables, and financial statements made by J. Hammill (Deloitte) following review comments from the initial review.	\$1,020.00	3.0	\$3,060.00
05/19/2023				
Hammill, John	Prepare section 382 analysis for delivery.	\$630.00	2.4	\$1,512.00
Hammill, John	Call with V. Velazco, J. Richter (Deloitte) to review the IRC section 382 (net operating loss carryforward rules) analysis.	\$630.00	0.7	\$441.00
Lang, Mary Jo	Prepare summary regarding treatment of FTX Trading Ltd loan.	\$1,020.00	0.3	\$306.00
Richter, Jason	Review of IRC section 382 (net operating loss carryforward rules) model, underlying source information, inputs, and application of technical rules for IRC section 382 (net operating loss carryforward rules).	\$1,160.00	1.0	\$1,160.00
Velazco, Valerie	Review additional updates to the presentation of equity activity from financial statement and capitalization table made by J. Hammill (Deloitte) to the IRC section 382 (net operating loss carryforward rules) model.	\$1,020.00	1.0	\$1,020.00
Velazco, Valerie	Review additional updates to the presentation of equity activity from financial statement and capitalization table made by J. Hammill (Deloitte) to the IRC section 382 (net operating loss carryforward rules) workpapers.	\$1,020.00	1.0	\$1,020.00
Velazco, Valerie	Call with J. Hammill, J. Richter (Deloitte) to review the IRC section 382 (net operating loss carryforward rules) analysis.	\$1,020.00	0.7	\$714.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/22/2023				
Gardyn, Jordon	Review the draft IRC section 382 (net operating loss carryforward limitation rules) study shared by V. Valezco (Deloitte) and respond to V. Valezco (Deloitte) comments/questions from the email sharing the draft calculation.	\$1,020.00	0.4	\$408.00
Richter, Jason	Research the application of IRC section 382(l)(5) and 382(l)(6) (both sections mean net operating loss carryforward rules) for further analysis depending upon BlockFi plan.	\$1,160.00	2.0	\$2,320.00
05/23/2023				
Gardyn, Jordon	Review email from V. Velazco (Deloitte) discussing code sections under IRC Section 382 (net operating loss carryforward rules) and comments on the various code sections.	\$1,020.00	0.3	\$306.00
Richter, Jason	Final review of IRC section 382 (net operating loss carryforward rules) model, underlying source information and changes based upon review notes.	\$1,160.00	2.0	\$2,320.00
Velazco, Valerie	Email J. Hammill, J. Richter (Deloitte) regarding the application of the hold constant principle to the IRC section 382 (net operating loss carryforward rules) ownership shift analysis.	\$1,020.00	0.3	\$306.00
05/24/2023				
Gardyn, Jordon	Call with J. Hammill, V. Velazco, J. Richter (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$1,020.00	0.4	\$408.00
Hammill, John	Call with J. Gardyn, V. Velazco, J. Richter (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$630.00	0.4	\$252.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/24/2023				
Richter, Jason	Call with J. Gardyn, J. Hammill, V. Velazco (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$1,160.00	0.4	\$464.00
Velazco, Valerie	Call with J. Gardyn, J. Hammill, J. Richter (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$1,020.00	0.4	\$408.00
05/25/2023				
Lang, Mary Jo	Review BlockFi Inc. disclosure statement.	\$1,020.00	0.6	\$612.00
05/31/2023				
Gardyn, Jordon	Call with J. Hammill, J. Richter, V. Velazco (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$1,020.00	0.5	\$510.00
Hammill, John	Call with J. Gardyn, J. Richter, V. Velazco (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$630.00	0.5	\$315.00
Richter, Jason	Call with J. Gardyn, J. Hammill, V. Velazco (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/31/2023				
Richter, Jason	Prepare for discussion with R. Loban (BlockFi) by reviewing drivers of IRC Section 382 (net operating loss carryforward rules) model around value, equity exchanges, and technical rules/tax law to identify conclusions for IRC Section 382 purposes.	\$1,160.00	0.7	\$812.00
Velazco, Valerie	Call with J. Gardyn, J. Hammill, J. Richter (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$1,020.00	0.5	\$510.00
06/01/2023				
Lee, Janet	Email J. Gardy (Deloitte) regarding assisting BlockFi with the preparation of a Form 8832 (Entity Classification Election) for BlockFi International Ltd which redomiciled from the Cayman Islands to Bermuda.	\$1,020.00	0.1	\$102.00
Velazco, Valerie	Analyze work in progress for hours to be invoiced to BlockFi for the IRC section 382 (net operating loss carryforward limitation rules) work.	\$1,020.00	0.2	\$204.00
06/02/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the 2022 taxable income calculations for IRC section 382 study results (net operating loss carryforward limitation rules).	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the 2022 taxable income calculations for IRC section 382 study results (net operating loss carryforward limitation rules).	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/04/2023				
Stewart, Scott	Prepare for call with K. Schulhof, J. Lee and J. Gardyn (Deloitte) evaluating the filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and the potential need to file from 8832 (entity classification election).	\$1,160.00	1.0	\$1,160.00
06/05/2023				
Gardyn, Jordon	Call with K. Schulhof, S. Stewart, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and the potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,020.00	0.5	\$510.00
Lee, Janet	Call with J. Gardyn, K. Schulhof, S. Stewart (Deloitte) to analyze filing requirements of United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn, S. Stewart, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,160.00	0.5	\$580.00
Stewart, Scott	Call with J. Gardyn, K. Schulhof, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/06/2023				
Gardyn, Jordon	Call with D. Janes, S. Stewart, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,020.00	0.3	\$306.00
Janes, Dustin	Call with J. Gardyn, S. Stewart, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,160.00	0.3	\$348.00
Lee, Janet	Call with J. Gardyn, D. Janes, S. Stewart, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,020.00	0.3	\$306.00
Stewart, Scott	Call with J. Gardyn, D. Janes, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,160.00	0.3	\$348.00
Tangchitsumran, Jasper	Call with J. Gardyn, D. Janes, S. Stewart, and J. Lee (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$750.00	0.3	\$225.00
Velazco, Valerie	Email J. Gardyn, K. Schulhof (Deloitte) to advise IRC section 382 (net operating loss carryforward limitation rules) of approval to update tax system to complete IRC section 382 (net operating loss carryforward limitation rules) work acceptance.	\$1,020.00	0.2	\$204.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/08/2023				
Lee, Janet	Meeting with J. Tangchitsumran (Deloitte) to discuss the presentation and preparation of entity classification election (form 8832) to be filed for a foreign entity that redomiciled.	\$1,020.00	0.3	\$306.00
Lee, Janet	Review draft Form 8832 (entity classification election) to be filed for a foreign entity that redomiciled.	\$1,020.00	0.2	\$204.00
Tangchitsumran, Jasper	Meeting with J. Lee (Deloitte) to discuss the presentation and preparation of form 8832 (entity classification election) to be filed for a foreign entity that redomiciled.	\$750.00	0.3	\$225.00
Tangchitsumran, Jasper	Prepare Form 8832 (entity classification election).	\$750.00	0.7	\$525.00
06/09/2023				
Lee, Janet	Update draft form 8832 (entity classification election).	\$1,020.00	0.5	\$510.00
Stewart, Scott	Review Form 8832 (entity classification election) for BlockFi international to provide comments to J. Lee (Deloitte) after reading notice 2009-41 which relates to the late filing of form 8832 (entity classification election).	\$1,160.00	0.7	\$812.00
Tangchitsumran, Jasper	Make revisions to Form 8832 (entity classification election) as per comments received from J. Lee (Deloitte).	\$750.00	0.5	\$375.00
06/12/2023				
Tangchitsumran, Jasper	Update BlockFi International Ltd.'s form 8832 (entity classification election) per comments received from S. Stewart (Deloitte) to send it to D. Janes (Deloitte).	\$750.00	0.6	\$450.00
06/15/2023				
Janes, Dustin	Review Form 8832 (entity classification election) and reasonable cause statement and draft revisions to reasonable cause statement.	\$1,160.00	0.8	\$928.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/15/2023				
Stewart, Scott	Review Form 8832 (entity classification election) for protective check-the-box for BlockFi international.	\$1,160.00	0.8	\$928.00
Tangchitsumran, Jasper	Discussion with J. Lee (Deloitte) regarding the late relief statement in BlockFi International Ltd.'s form 8832 (entity classification election) and update the form.	\$750.00	0.8	\$600.00
06/19/2023				
Gardyn, Jordon	Share draft form 8832 (entity classification election) for BlockFi International Ltd. with R. Loban and H. Powers (BlockFi) for their review and signature prior to filing.	\$1,020.00	0.5	\$510.00
06/21/2023				
Schulhof, Ken	Review Form 8832 (entity classification election) prepared by the S. Stewart and J. Lee (Deloitte).	\$1,160.00	0.5	\$580.00
Shah, Palak	Review approach provided by BlockFi for the amortization.	\$750.00	2.0	\$1,500.00
Stewart, Scott	Review comments from A. Sexton (Kirkland and Ellis), on form 8832 (entity classification election) for BlockFi international.	\$1,160.00	1.3	\$1,508.00
Tangchitsumran, Jasper	Make two changes requested by R. Loban (BlockFi) to the form 8832 (entity classification election).	\$750.00	0.5	\$375.00
06/22/2023				
Shah, Palak	Set-up IRC section 174 (amortization of research and experimental expenditures) amortization model, schedules for each of the 5 years using mid year convention for US domestic only.	\$750.00	2.5	\$1,875.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Lee, Janet	Review the updated (for comments provided by R. Loban of BlockFi) Form 8832 (Entity Classification Election) for BlockFi International, Ltd and shared back updated version with R. Loban (BlockFi).	\$1,020.00	0.5	\$510.00
06/28/2023				
Lee, Janet	Create the check the box package with J. Tangchitsumran (Deloitte).	\$1,020.00	2.0	\$2,040.00
Tangchitsumran, Jasper	Create the check the box package with J. Lee (Deloitte).	\$750.00	2.5	\$1,875.00
06/29/2023				
Lee, Janet	Share with R. Loban (BlockFi) the final updated version of the Form 8832 (Entity Classification Election) for BlockFi International, Ltd	\$1,020.00	0.5	\$510.00
06/30/2023				
Shah, Palak	Analyze the cost-benefit for doing a full-blown IRC section 174 (amortization of research and experimental expenditures) as opposed to just based on high level assumptions.	\$750.00	0.5	\$375.00
07/06/2023				
Gardyn, Jordon	Email M. Hinds (Deloitte) regarding BlockFi chapter 11 proceedings specifically the capitalized IRC section 174 (amortization of research and experimental expenditures) assets on the 2022 return and when it can be written off into taxable income.	\$1,020.00	0.4	\$408.00
Gardyn, Jordon	Email D. Lyness (Deloitte) regarding analysis for the estimated IRC section 174 (amortization of research and experimental expenditures) capitalized assets to sign the 2022 federal tax return.	\$1,020.00	0.3	\$306.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/10/2023				
Hindes, Mark	Discuss with J. Gardyn (partial), D. Lyness, P. Shah (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$1,020.00	0.5	\$510.00
Hindes, Mark	Prepare for call with J. Gardyn, D. Lyness, P. Shah (Deloitte) regarding timing when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$1,020.00	0.1	\$102.00
Shah, Palak	Discuss with J. Gardyn (partial), M. Hindes, D. Lyness (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$750.00	0.5	\$375.00
07/19/2023				
Lang, Mary Jo	Review 2022 FTX option to purchase BlockFi Inc.	\$1,160.00	0.5	\$580.00
07/24/2023				
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.3	\$306.00
07/25/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the analysis of calculating the scenarios of changes in the assets and liabilities.	\$1,020.00	0.9	\$918.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.3	\$306.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the analysis of calculating the scenarios of changes in the assets and liabilities.	\$1,160.00	0.9	\$1,044.00
07/26/2023				
Schulhof, Ken	Call with C. Gibian, M. Lang, J. Gardyn (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.4	\$464.00
07/27/2023				
Gardyn, Jordon	Prepare scenario analysis for a change in assets and liabilities as a result change in the price of digital assets and the impact to future taxable loss.	\$1,020.00	0.8	\$816.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

07/28/2023

Gardyn, Jordon	Draft scenario analysis with changes in assets and liabilities for BlockFi based on FTX bankruptcy claim and change in the price of digital assets with K. Schulhof (Deloitte).	\$1,020.00	1.4	\$1,428.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the scenarios analysis for the changes in the assets and liability balances for BlockFi's balance sheet.	\$1,020.00	0.7	\$714.00
Hah, Morgan	Draft tax position on deductibility of IRC section 174 (amortization of research and experimental expenditures) costs.	\$750.00	2.5	\$1,875.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the scenarios analysis for the changes in the assets and liability balances for BlockFi's balance sheet.	\$1,160.00	0.7	\$812.00

08/01/2023

Gardyn, Jordon	Call with C. Gibian, K. Schulhof, M. Lang, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Update testing analysis based on conversation with C. Gibian, M. Lang (Deloitte) to reflect the tax mark-to-market adjustment based on changes in asset and liability values.	\$1,020.00	1.1	\$1,122.00
Gibian, Craig	Prepare sensitivity analysis of taxable income for BlockFi Inc. for 2022 based on movement of crypto prices.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Revise test spreadsheet for BlockFi Inc.'s 2022 taxable income calculation.	\$1,160.00	0.9	\$1,044.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

08/01/2023

Lee, Sarah	Call with J. Gardyn, C. Gibian, K. Schulhof, M. Lang (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,160.00	0.5	\$580.00

08/04/2023

Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with C. Gibian, M. Lang, K. Schulhof, S. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,020.00	0.5	\$510.00
Gibian, Craig	Call with J. Gardyn, M. Lang, K. Schulhof, S. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof, S. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/04/2023				
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,160.00	0.5	\$580.00
Lee, Sarah	Call with J. Gardyn, C. Gibian, M. Lang, K. Schulhof (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,020.00	0.5	\$510.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, M. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,160.00	0.5	\$580.00
08/07/2023				
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.2	\$204.00
08/17/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,020.00	0.7	\$714.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Gardyn, Jordon	Update BlockFi Inc 2022 tax return workpapers for the junior debt from FTX and the impact to taxable income on a clear reflection of income approach for tax purposes.	\$1,020.00	0.6	\$612.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,160.00	0.7	\$812.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,160.00	0.7	\$812.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,160.00	0.7	\$812.00
Wojtas, Mike	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$750.00	0.7	\$525.00
08/18/2023				
Gibian, Craig	Analyze treatment of FTX loan for purpose of analyzing BlockFi Inc.'s 2022 taxable income.	\$1,160.00	0.4	\$464.00
08/29/2023				
Cutler, Jonathan	Call with K. Schulhof, S. Lee, J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,020.00	1.0	\$1,020.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/29/2023				
Gardyn, Jordon	Call with J. Cutler, K. Schulhof, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,020.00	1.0	\$1,020.00
Lee, Sarah	Call with J. Cutler, K. Schulhof, J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,020.00	1.0	\$1,020.00
Schulhof, Ken	Call with J. Cutler, S. Lee, J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,160.00	1.0	\$1,160.00
09/11/2023				
Hah, Morgan	Update writeup documenting recovery of basis with respect to IRC section 174 (deduct or amortize certain R&D costs) capitalized costs.	\$750.00	1.6	\$1,200.00
09/29/2023				
Gardyn, Jordon	Call with S. Lee (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban, S. Bailey (BlockFi) discussing ability for certain customers to repay their loans and the impacts on the recoverability in bankruptcy.	\$1,020.00	0.4	\$408.00
Hindes, Mark	Analyze IRC section 174(d) (deduct or amortize certain R&D costs).	\$1,020.00	0.2	\$204.00
Lee, Sarah	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland & Ellis), R. Loban, S. Bailey (BlockFi) discussing ability for certain customers to repay their loans and the impacts on the recoverability in bankruptcy.	\$1,020.00	0.4	\$408.00
Subtotal for Tax Restructuring Services:			131.7	\$126,254.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Total	1,673.0	\$175,199.50
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Adjustment

Fixed Fee: August 2023: Tax Compliance Services	\$154,540.00
Fixed Fee: July 2023: Tax Compliance Services	\$154,540.00
Fixed Fee: June 2023: Tax Compliance Services	\$154,540.00
Fixed Fee: May 2023: Tax Compliance Services	\$154,540.00
Fixed Fee: Tax Compliance Services	\$154,540.00

Adjustment Subtotal :	\$772,700.00
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Total	1,673.0	\$947,899.50
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Recapitulation

Name	Rate	Hours	Fees
Gibian, Craig	\$1,160.00	8.9	\$10,324.00
Janes, Dustin	\$1,160.00	1.1	\$1,276.00
Lang, Mary Jo	\$1,160.00	4.1	\$4,756.00
Richter, Jason	\$1,160.00	12.2	\$14,152.00
Schulhof, Ken	\$1,160.00	14.5	\$16,820.00
Stewart, Scott	\$1,160.00	4.6	\$5,336.00
Tasso, Nathan	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	\$1,160.00	1.0	\$1,160.00
Cutler, Jonathan	\$1,020.00	1.0	\$1,020.00
Gardyn, Jordon	\$1,020.00	39.1	\$39,882.00
Hindes, Mark	\$1,020.00	1.6	\$1,632.00
Lang, Mary Jo	\$1,020.00	9.1	\$9,282.00
Lee, Janet	\$1,020.00	4.9	\$4,998.00
Lee, Sarah	\$1,020.00	2.9	\$2,958.00
Velazco, Valerie	\$1,020.00	14.2	\$14,484.00
Hah, Morgan	\$750.00	4.1	\$3,075.00
Shah, Palak	\$750.00	5.5	\$4,125.00
Tangchitsumran, Jasper	\$750.00	6.2	\$4,650.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Recapitulation

Name	Rate	Hours	Fees
Wojtas, Mike	\$750.00	0.7	\$525.00
Hammill, John	\$630.00	24.3	\$15,309.00
McDonald, Carisa	\$275.00	12.3	\$3,382.50
Gutierrez, Dalia	\$250.00	15.7	\$3,925.00
Jhawar, Utkarsh	\$225.00	1.0	\$225.00
Mehta, Sejal	\$225.00	11.0	\$2,475.00
Praful, Jain	\$225.00	18.5	\$4,162.50
Verma, Anshu	\$225.00	16.7	\$3,757.50
Boynes, Bridget	\$0.00	6.2	\$0.00
Dao, Ly	\$0.00	19.5	\$0.00
Diaz, Jose	\$0.00	54.3	\$0.00
DiPaolo, Michele	\$0.00	11.9	\$0.00
Dizon, Sharon	\$0.00	0.4	\$0.00
Fan, Andy	\$0.00	66.4	\$0.00
Fang, Iris	\$0.00	1.7	\$0.00
Ferraro, Giuseppe	\$0.00	0.6	\$0.00
Forrest, Jonathan	\$0.00	1.3	\$0.00
Gardyn, Jordon	\$0.00	219.8	\$0.00
Gibian, Craig	\$0.00	41.4	\$0.00
Jordan, Kinsey	\$0.00	76.5	\$0.00
Jurado, Edgar	\$0.00	1.7	\$0.00
Kothari, Mahek	\$0.00	0.1	\$0.00
Krozek, Derek	\$0.00	0.3	\$0.00
Lang, Mary Jo	\$0.00	64.4	\$0.00
Lee, Janet	\$0.00	5.5	\$0.00
Lee, Sarah	\$0.00	26.2	\$0.00
Lippman, Blake	\$0.00	0.6	\$0.00
Massey, Rob	\$0.00	1.5	\$0.00
Meng, Zhaoyu	\$0.00	233.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - October 03, 2023

Recapitulation

Name	Rate	Hours	Fees
Monaghan, Shannon	\$0.00	0.9	\$0.00
Polster, Andrew	\$0.00	219.4	\$0.00
Rajiv, Archana	\$0.00	3.0	\$0.00
Schulhof, Ken	\$0.00	88.4	\$0.00
Shin, John	\$0.00	0.5	\$0.00
Tangchitsumran, Jasper	\$0.00	5.5	\$0.00
Wilson, Clinton	\$0.00	17.3	\$0.00
Wojtas, Mike	\$0.00	139.5	\$0.00
Zhong, Bryant	\$0.00	37.5	\$0.00
Zhou, Amber	\$0.00	90.5	\$0.00
Fixed Fee: August 2023: Tax Compliance Services			\$154,540.00
Fixed Fee: July 2023: Tax Compliance Services			\$154,540.00
Fixed Fee: June 2023: Tax Compliance Services			\$154,540.00
Fixed Fee: May 2023: Tax Compliance Services			\$154,540.00
Fixed Fee: Tax Compliance Services			\$154,540.00
Total		1,673.0	\$947,899.50